

DAFTAR PUSTAKA

- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*. <https://doi.org/10.9744/jak.15.1.27-42>
- Ajay, R., & Madhumathi, R. (2015). Institutional ownership and earnings management in India. *Indian Journal of Corporate Governance*. <https://doi.org/10.1177/0974686215602368>
- Al-Fayoumi, N., Abuzayed, B., & Alexander, D. (2010). Ownership structure and earnings management in emerging markets: The case of Jordan. *International Research Journal of Finance and Economics*, 38(April), 28–47.
- Al-Jaifi, H. A. (2017). Ownership concentration, earnings management and stock market liquidity: evidence from Malaysia. *Corporate Governance (Bingley)*, 17(3), 490–510. <https://doi.org/10.1108/CG-06-2016-0139>
- Al-Zyoud, A. A. N. (2012). The effects of chairman independence and ownership structure on earnings management. *World Applied Sciences Journal*.
- Anggraeni, N., & Mindarti, C. (2009). Pengaruh Kepemilikan Saham Institusional Dan Kebijakan Hutang Terhadap Kepemilikan Manajerial. *Jurnal Ilmiah Kajian Akuntansi*, 1(2), 133–152.
- Aprianingsih, A., & Yushita, A. N. (2016). Pengaruh Penerapan Good Corporate Governance, Struktur Kepemilikan, dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perbankan. *Jurnal Profita*.
- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional Pada Tax Avoidance. *E-Jurnal Akuntansi*. <https://doi.org/10.24843/eja.2018.v22.i03.p17>
- Ariani, N. A. dan S. (2015). Pengaruh Faktor Demografi Terhadap Financial Literacy Mahasiswa Fakultas Ekonomi Universitas Negeri Surabaya Angkatan 2012. *Jurnal Pendidikan Akuntansi (JPAK)*.
- Aryanti, I., & Hendratno, F. T. K. (2017). Kepemilikan institusional, kepemilikan manajerial, dan kualitas audit terhadap manajemen laba. *Jurnal Riset Akuntansi Kontemporer (JRAK)*.
- Astari, A. A. M. R., & Suryanawa, I. K. (2017). Faktor Faktor yang mempengaruhi Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*.

- Astrinika, R., & Sulistyanto, H. S. (2019). Pengaruh Corporate Social Responsibility Dan Mekanisme Corporate Governance Terhadap Nilai Perusahaan. *JEMAP*. <https://doi.org/10.24167/jemap.v1i2.1782>
- Aygun, M., Ic, S., & Sayim, M. (2014). The Effects of Corporate Ownership Structure and Board Size on Earnings Management: Evidence from Turkey. *International Journal of Business and Management*. <https://doi.org/10.5539/ijbm.v9n12p123>
- Barclay, M. J., & Holderness, C. G. (1989). Private benefits from control of public corporations. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(89\)90088-3](https://doi.org/10.1016/0304-405X(89)90088-3)
- Barus, A. C., & Setiawati, K. (2015). Pengaruh Asimetri Informasi, Mekanisme Corporate Governance dan Beban Pajak Tangguhan Terhadap Manajemen Laba. *JWEM (Jurnal Wira Ekonomi Mikroskil)*.
- Bliss, T. V. P., & Cooke, S. F. (2011). Long-term potentiation and long-term depression: A clinical perspective. *Clinics*. <https://doi.org/10.1590/S1807-59322011001300002>
- Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur. *Symposium Nasional Akuntansi VIII*.
- Branch, W. A., & Evans, G. W. (2010). Asset return dynamics and learning. *Review of Financial Studies*. <https://doi.org/10.1093/rfs/hhp112>
- Bushman, R. M., & Smith, A. J. (2001). Financial accounting information and corporate governance. *Journal of Accounting and Economics*. [https://doi.org/10.1016/S0165-4101\(01\)00027-1](https://doi.org/10.1016/S0165-4101(01)00027-1)
- Carlson, S. J., & Bathala, C. T. (1997). Ownership differences and firms' income smoothing behavior. *Journal of Business Finance and Accounting*. <https://doi.org/10.1111/1468-5957.00101>
- Cheng, Q., & Warfield, T. D. (2005). Equity incentives and earnings management. *Accounting Review*. <https://doi.org/10.2308/accr.2005.80.2.441>
- Dewi Teresia, E. S., & Hermi, H. (2016). PENGARUH STRUKTUR KEPEMILIKAN, UKURAN PERUSAHAAN DAN KEPUTUSAN KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN PERTUMBUHAN PERUSAHAAN SEBAGAI VARIABEL MODERATING. *Jurnal Magister Akuntansi Trisakti*. <https://doi.org/10.25105/jmat.v3i1.4969>

- Emamgholipour, M., Pouraghajan, A., Ail, N., & Tabari, Y. (2013). The Effects of Performance Evaluation Market Ratios on the Stock Return : Evidence from the Tehran Stock Exchange. *International Reasearch Journal of Applied and Basic Sciences*.
- Enst, M., Anab, R., Tez, D., Dan, L. U., Yılmaz, S., Baran, Z., ... Enstğtüsü, S. B. (2015). No Title. *Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis*, 16(1), 24–25. <https://doi.org/10.30798/makuiibf.323102>
- Foster, F. D., & Warren, G. J. (2015). Why Might Investors Choose Active Management? *Journal of Behavioral Finance*. <https://doi.org/10.1080/15427560.2015.1000331>
- Geraldes Alves, S. M. (2011). The effect of the board structure on earnings management: evidence from Portugal. *Journal of Financial Reporting and Accounting*, 9(2), 141–160. <https://doi.org/10.1108/19852511111173103>
- Ghozali, I. (2016). Aplikasi Analisis Multivariate IBM SPSS 23. In Semarang, Universitas Diponegoro. <https://doi.org/10.1017/CBO9781107415324.004>
- GS, A. D., & Rahmansyah, M. R. (2017). Implementation of Economic Value Added and Market Value Added Analysis as Valuation Tools of Invest Feasibility. *Sinergi : Jurnal Ilmiah Ilmu Manajemen*. <https://doi.org/10.25139/sng.v7i2.360>
- Haryono, S. (2005). Struktur Kepemilikan dalam Bingkai Teori Keagenan. *Jurnal Akuntansi & Bisnis*.
- Hendriksen, E.S & Van Breda, M. . (2013). Accounting Theory, 5th Edition. In *Jurnal Akuntansi*.
- Hsu, G. C. M., & Koh, P. S. (2005). Does the presence of institutional investors influence accruals management? Evidence from Australia. *Corporate Governance: An International Review*. <https://doi.org/10.1111/j.1467-8683.2005.00472.x>
- IMANTA, D., & SATWIKO, R. (2011). FAKTOR-FAKTOR YANG MEMPENGARUHI KEPEMILIKAN MANAGERIAL. *Jurnal Bisnis Dan Akuntansi*. <https://doi.org/10.34208/JBA.V13I1.218>
- JENSEN, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*. <https://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Jensen, N., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and capital structure. *Journal of Financial Economics*.

- KNKG. (2006). Pedoman Umum Good Corporate Governance Indonesia. *Pedoman Umum Good Corporate Governance Indonesia*.
- Kolsi, M. C., & Grassa, R. (2017). Did corporate governance mechanisms affect earnings management? Further evidence from GCC Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*. <https://doi.org/10.1108/IMEFM-07-2015-0076>
- Kumar, N., & Singh, J. P. (2012). Outside Directors, Corporate Governance and Firm Performance: Empirical Evidence from India. *Asian Journal of Finance & Accounting*. <https://doi.org/10.5296/ajfa.v4i2.1737>
- Kusumawardhani, I. (2012). Pengaruh Corporate Governance, Struktur Kepemilikan, Dan Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*.
- Lassoued, N., Ben Rejeb Attia, M., & Sassi, H. (2017). Earnings management and ownership structure in emerging market: Evidence from banking industry. *Managerial Finance*, 43(10), 1117–1136. <https://doi.org/10.1108/MF-11-2015-0312>
- Liu, J.-L., & Tsai, C.-C. (2015). Board Member Characteristics and Ownership Structure Impacts on Real Earnings Management. *Accounting and Finance Research*. <https://doi.org/10.5430/afr.v4n4p84>
- Mahariana, I., & Ramantha, I. (2014). Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Manajemen Laba Pada Perusahaan Manufaktur Di Bei. *E-Jurnal Akuntansi*, 7(3), 688–699.
- Masmoudi Ayadi, W., & Boujelbène, Y. (2014). The relationship between ownership structure and earnings quality in the French context. *International Journal of Accounting and Economics Studies*. <https://doi.org/10.14419/ijaes.v2i2.2532>
- McConnell, J. J., & Servaes, H. (1990). Additional evidence on equity ownership and corporate value. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(90\)90069-C](https://doi.org/10.1016/0304-405X(90)90069-C)
- Muetia, I. (2004). Pengaruh Independensi Auditor Terhadap Manajemen Laba untuk KAP Big 5 dan Non Big 5. *The Indonesian Journal of Accounting Research (Jurnal Riset Akuntansi Indonesia)*.
- Nabela, Y. (2012). Pengaruh Kepemilikan Institusional, Kebijakan Dividen dan Profitabilitas terhadap Kebijakan Hutang Pada Perusahaan Properti dan Real Estate di Bursa Efek Indonesia. *Jurnal Manajemen*.

- Ningsih, S. (2017). EARNING MANAGEMENT MELALUI AKTIVITAS RIIL DAN AKRUAL. *JURNAL AKUNTANSI DAN PAJAK*. <https://doi.org/10.29040/jap.v16i01.22>
- Nuraina, E. (2012). Pengaruh Kepemilikan Institusional Dan Ukuran Perusahaan Terhadap Kebijakan Hutang Dan Nilai Perusahaan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bei). *AKRUAL: Jurnal Akuntansi*. <https://doi.org/10.26740/jaj.v4n1.p51-70>
- Ogbonnaya, C., Daniels, K., Connolly, S., & van Veldhoven, M. (2017). Integrated and isolated impact of high-performance work practices on employee health and well-being: A comparative study. *Journal of Occupational Health Psychology*. <https://doi.org/10.1037/ocp0000027>
- Pawesti, R., & Wikansari, R. (2017). PENGARUH KEPUASAN KERJA TERHADAP INTENSI TURNOVER KARYAWAN DI INDONESIA. *Jurnal Ecopsy*. <https://doi.org/10.20527/ecopsy.v3i2.2649>
- Pratama, B. A., Febriyanti, A., & Tjiptohadi, S. (2014). Manajemen Laba : Pro-Kontra Pemaknaan Antara. *Jurnal Manajemen Dan Kewirausahaan*, 16(1), 55–67. <https://doi.org/10.9744/jmk.16.1.55>
- Putra, P. (2018). Pengaruh Pembiayaan Mudharabah, Musyarakah, Murabahah, Dan Ijarah Terhadap Profitabilitas 4 Bank Umum Syariah Periode 2013-2016. *Jurnal Organisasi Dan Manajemen*.
- Robert Jao, & Gagaring Pagalung. (2011). CORPORATE GOVERNANCE, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP MANAJEMEN LABA PERUSAHAAN MANUFAKTUR INDONESIA. *Jurnal Akuntansi & Auditing*. <https://doi.org/10.14710/jaa.8.1.43-54>
- Rotman, R., Oz, Y., & Benaish, A. (2001). Calibration of large phased arrays including monopulse ratios. *IEEE Antennas and Propagation Society, AP-S International Symposium (Digest)*. <https://doi.org/10.1109/aps.2001.958930>
- Sáenz González, J., & García-Meca, E. (2014). Does Corporate Governance Influence Earnings Management in Latin American Markets? *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-013-1700-8>
- Schipper, K. (1989). Commentary on earning management. *Accounting Horizons*. [https://doi.org/10.1016/0361-3682\(86\)90013-9](https://doi.org/10.1016/0361-3682(86)90013-9)
- Scott, W. R. (2015). Financial accounting theory. In *Prentice Hall Canada*. <https://doi.org/10.1016/j.jbiomech.2013.09.028>

- Sudarma, M., & Putra, I. (2014). PENGARUH GOOD CORPORATE GOVERNANCE PADA BIAYA KEAGENAN. *E-Jurnal Akuntansi*.
- Sugiarto, S., Setiawan, A., & Budhijono, F. (2011). Komparasi Efektivitas Proksi-Proksi Kinerja Perusahaan Dalam Pengukuran Pengaruh Struktur Kepemilikan Dan Mekanisme Keagenan Pada Perusahaan Publik Di Indonesia. *ULTIMA Management*.
<https://doi.org/10.31937/manajemen.v3i1.174>
- Sugiyono. (2017). Metode Penelitian Pendidikan Pendekatan Kauntitatif, Kualitatif, R&D. In *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D*.
- Susilo, B. (2010). PENGARUH KEPEMILIKAN MANAJERIAL, PROPORSI DEWAN KOMISARIS INDEPENDEN, JUMLAH KOMITE AUDIT, DAN KEAHLIAN KOMITE AUDIT TERHADAP MANAJEMEN LABA. *Skripsi*.
- Tarjo, & Herawati, N. (2017). The Comparison of Two Data Mining Method to Detect Financial Fraud in Indonesia. *Accounting & Finance Review (AFR)*.
- Tertius, M. A., & Christiawan, Y. J. (2010). Pengaruh Good Corporate Governance terhadap Kinerja Perusahaan pada Sektor Keuangan. *Majalah Ilmiah INFORMATIKA*.
- Thesarani, N. J. (2017). PENGARUH UKURAN DEWAN KOMISARIS, KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL DAN KOMITE AUDIT TERHADAP STRUKTUR MODAL. *Nominal, Barometer Riset Akuntansi Dan Manajemen*.
<https://doi.org/10.21831/nominal.v6i2.16641>
- Ujiyantho, M. A., & Agus Pramuka, B. (2007). Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan (studi pada perusahaan go publik sektor manufaktur). *Simposium Nasional Akuntansi X*, (Juli), 1–26.
- Utari, N., & Sari, M. (2016). PENGARUH ASIMETRI INFORMASI, LEVERAGE, KEPEMILIKAN MANAJERIAL DAN KEPEMILIKAN INSTITUSIONAL PADA MANAJEMEN LABA. *E-Jurnal Akuntansi*.
- Yuniati, M., Raharjo, K., & Abrar, O. (2016). Pengaruh Kebijakan Dividen, Kebijakan Hutang Profitabilitas dan Struktur Kepemilikan Terhadap Nilai Perusahaan Paada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Periode 2009-2014. *Accounting*.
- Yunizar, R. I., & Rahardjo, S. N. (2014). Pengaruh Mekanisme Corporate Governance Dan. *Diponegoro Journal Of Accounting*.

Zakia, V., Diana, N., & Mawardi, M. C. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, Leverage, Profitabilitas, Pertumbuhan Penjualan Terhadap Manajemen Laba Dengan Good Corporate Governance Sebagai Variabel Moderating. *E-Journal Riset Akuntansi . Fakultas Ekonomi Dan Bisnis Universitas Islam Malang*.

