

## DAFTAR PUSTAKA

- Abbas, D. S., Eksandy, A., & Hakim, M. Z. (2020). Earnings Management : Environmental Disclosure , Business Strategy , Water Accounting and Leverage. *Proceedings International Seminar On Accounting Society, Vol 2, No.*
- Adams, C. A. (2004). The ethical, social and environmental reporting-performance portrayal gap. In *Accounting, Auditing & Accountability Journal* (Vol. 17, Issue 5). <https://doi.org/10.1108/09513570410567791>
- Agustia, Y. P., & Suryani, E. (2018). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Leverage, Dan Profitabilitas Terhadap Manajemen Laba (Studi Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016). *Jurnal ASET (Akuntansi Riset)*, 10(1), 71–82. <https://doi.org/10.17509/jaset.v10i1.12571>
- Agustina, D. (2016). Pengaruh Rasio Market To Book Value of Equity, Capital Expenditure To Book Value Assets Dan Kepemilikan Manajerialterhadap Nilai Perusahaan Manufaktur Di Bursa Efek Indonesia Periode 2012-2014. *Akuntansi.*
- Albitar, K., Gerged, A., & Al-Haddad, L. (2021). Corporate environmental disclosure and earnings management -the moderating role of corporate governance structures. *International Journal of Finance and Economics, December 2020*, 1–22. <https://doi.org/10.1002/ijfe.2564>
- Ali, B., & Kamardin, H. (2018). Real Earnings Management: A Review of Literature and Future Research. *Asian Journal of Finance & Accounting*, 10(1), 440. <https://doi.org/10.5296/ajfa.v10i1.13282>
- Aulia, F. Z., & Agustina, L. (2015). Pengaruh Karakteristik Perusahaan, Kinerja Lingkungan, dan Liputan Media Terhadap Environmental Disclosure. *Accounting Analysis Journal*, 4(3), 1–149. <https://doi.org/10.4324/9780429483998>
- Bani, R. A., & Haryanto. (2015). Pengaruh Pengungkapan Sukarela Pada Tanggungjawab Manajemen Atas Laporan Keuangan Perusahaan Terhadap Manajemen Laba. *Jurnal Akuntansi & Auditing*, 12/No.1.
- Barton, J., & Simko, P. J. (2002). The balance sheet as an earnings management constraint. *Accounting Review*, 77(SUPPL.), 1–27. <https://doi.org/10.2308/accr.2002.77.s-1.1>
- Basalamah, A. S., & Jermias, J. (2005). Social and Environmental Reporting and Auditing in Indonesia: Maintaining Organizational Legitimacy? *Gadjah Mada International Journal of Business*, 7(1), 109. <https://doi.org/10.22146/gamaijb.5565>
- Bednárová, M., Klimko, R., & Rievajová, E. (2019). From environmental reporting to environmental performance. *Sustainability (Switzerland)*, 11(9), 1–12. <https://doi.org/10.3390/su11092549>

- Belkaoui, A. R. (2011). *Accounting Theory* (5ed ed.). Salemba Empat.
- Beneish, M. D. (2001). Earnings management: A perspective. *Managerial Finance*, 27(12), 3–17. <https://doi.org/10.1108/03074350110767411>
- Bhatia, A., & Tuli, S. (2018). Sustainability reporting: an empirical evaluation of emerging and developed economies. *Journal of Global Responsibility*, 9(2), 207–234. <https://doi.org/10.1108/jgr-01-2018-0003>
- Chan, M. C. C., Watson, J., & Woodliff, D. (2014). Corporate Governance Quality and CSR Disclosures. *Journal of Business Ethics*, 125(1), 59–73. <https://doi.org/10.1007/s10551-013-1887-8>
- Chen, R. C. Y., & Hung, S. W. (2021). Exploring the impact of corporate social responsibility on real earning management and discretionary accruals. *Corporate Social Responsibility and Environmental Management*, 28(1), 333–351. <https://doi.org/10.1002/csr.2052>
- Citrajaya, D., & Ghozali, I. (2020). Pengaruh Corporate Social Responsibility Dan Aktivitas Csr Dalam Dimensi Tata Kelola, Lingkungan, Dan Sosial Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2017-2018). *Diponegoro Journal of Accounting*, 9(2), 1–13.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- Cohen, D. A., Dey, A., & Lys, T. Z. (2008). *Real and Accrual-Based Earnings Management in the Pre- and Post-Sarbanes-Oxley Periods*. 83(3), 757–787.
- Cohen, D. A., & Zarowin, P. (2010). Accrual-based and real earnings management activities around seasoned equity offerings. *Journal of Accounting and Economics*, 50(1), 2–19. <https://doi.org/10.1016/j.jacceco.2010.01.002>
- Davidson, W. N., Jiraporn, P., Kim, Y. S., & Nemeč, C. (2004). Earnings management following duality-creating successions: Ethnostatistics, impression management, and agency theory. *Academy of Management Journal*, 47(2), 267–275. <https://doi.org/10.2307/20159577>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. In *The accounting Review* (Vol. 70, Issue 20, pp. 193–225).
- Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm value. *Social Responsibility Journal*, 14(1), 180–193. <https://doi.org/10.1108/SRJ-01-2017-0005>
- Djuitaningsih, T., & Marsyah, W. A. (2012). Pengaruh Manajemen Laba Dan Mekanisme Corporate Governance Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Media Riset Akuntansi*, 2(2), 190. [http://jurnal.bakrie.ac.id/index.php/journal\\_MRA/article/view/276](http://jurnal.bakrie.ac.id/index.php/journal_MRA/article/view/276)
- Effendi, B., Uzliawati, L., & Yulianto, A. S. (2018). Pengaruh dewan komisaris terhadap environmental disclosure pada perusahaan manufaktur. *E-Jra*,

07(06), 1–20.

- FAMA, E. F., & FRENCH, K. R. (1995). Size and Book- to- Market Factors in Earnings and Returns. *The Journal of Finance*, 50(1), 131–155. <https://doi.org/10.1111/j.1540-6261.1995.tb05169.x>
- Friedman, M. (2017). The social responsibility of business is to increase its profits. *Corporate Social Responsibility*, 31–35. [https://doi.org/10.1007/978-3-540-70818-6\\_14](https://doi.org/10.1007/978-3-540-70818-6_14)
- Gerged, A. M., Al-Haddad, L. M., & Al-Hajri, M. O. (2020). Is earnings management associated with corporate environmental disclosure?: Evidence from Kuwaiti listed firms. *Accounting Research Journal*, 33(1), 167–185. <https://doi.org/10.1108/ARJ-05-2018-0082>
- Ghosh, A., Gu, Z., & Jain, P. (2005). Sustained earnings and revenue growth, earnings quality, and earnings response coefficients. *Review of Accounting Studies*, 10(1), 33–57. <https://doi.org/10.1007/s11142-004-6339-3>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of Accounting and Economics*, 40(1–3), 3–73. <https://doi.org/10.1016/j.jacceco.2005.01.002>
- Hastuti, T. (2014). Pengaruh Struktur Modal dan Ukuran Perusahaan terhadap Kinerja Keuangan pada Perusahaan Tekstil dan Garmen yang Terdaftar di Bursa Efek Indonesia Periode. *Jom Fisip*, 4(2), 1–7.
- Heltzer, W. (2011). The asymmetric relationship between corporate environmental responsibility and earnings management: Evidence from the United States. *Managerial Auditing Journal*, 26(1), 65–88. <https://doi.org/10.1108/02686901111090844>
- Hemmingway, C. A., & Maclagan, P. W. (2004). Managers' Personal Values as Drivers of Corporate Social Responsibility. *Problemy Peredachi Informatsii*, 40(2), 50–62. <https://doi.org/10.1023/B>
- Herawaty, V. (2018). The effect of environmental performance and accounting characteristics to earnings informativeness. *IOP Conference Series: Earth and Environmental Science*, 106(1). <https://doi.org/10.1088/1755-1315/106/1/012077>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure Michael. *Human Relations*, 29(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193. <https://doi.org/10.2307/2491047>
- Jordaan, L. A., de Klerk, M., & de Villiers, C. J. (2018). Corporate social responsibility and earnings management of South African companies. *South African Journal of Economic and Management Sciences*, 21(1), 1–13. <https://doi.org/10.4102/sajems.v21i1.1849>
- Khresna Brahmana, R., Yee Tan, M., & Wei You, H. (2018). Corporate

- environmental disclosure and earning management. *International Journal Green Economic*, 12(3–4), 308–321.  
<https://doi.org/10.1504/IJGE.2018.097874>
- Kim, J. B., & Sohn, B. C. (2013). Real earnings management and cost of capital. *Journal of Accounting and Public Policy*, 32(6), 518–543.  
<https://doi.org/10.1016/j.jaccpubpol.2013.08.002>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *Accounting Review*, 87(3), 761–796.  
<https://doi.org/10.2308/accr-10209>
- Kothari, S. P., Leone, A., & Wasley, C. (2005). Performance Matched Accruals Measures. *Journal of Accounting and Economics*, 39(May), 163–197.  
<http://www.sciencedirect.com/science/article/pii/S0165410104000849>
- Lisic, L., Pevzner, M., & Chi, W. (2011). Is Enhanced Audit Quality Associated with Greater Real Earnings Management? *Accounting Horizons*, September 2018. <https://doi.org/10.2308/acch-50082>
- Litt, B., Sharma, D., & Sharma, V. (2014). Environmental initiatives and earnings management. *Managerial Auditing Journal*, 29(1), 76–106.  
<https://doi.org/10.1108/MAJ-05-2013-0867>
- Lu, L. W., & Taylor, M. E. (2018). A study of the relationships among environmental performance, environmental disclosure, and financial performance. *Asian Review of Accounting*, 26(1), 107–130.  
<https://doi.org/10.1108/ARA-01-2016-0010>
- Mendes, C. A., Rodrigues, L. L., & Esteban, L. P. (2012). Tékhné — Review of Applied Management Studies. *Tékhné*, 10(1), 1–2.  
[https://doi.org/10.1016/s1645-9911\(12\)70001-4](https://doi.org/10.1016/s1645-9911(12)70001-4)
- Mulia, F. H., & Nurdhiana. (2010). Pengaruh Book Value ( BV ), *Price to Book Value* ( PBV ), *Earning Per Share* ( EPS ), dan *Price Earning Ratio* ( PER ) Terhadap Harga Saham Perusahaan Food and Beverage yang Terdaftar di Bursa Efek Indonesia Tahun 2007 – 2010 The Influence of Book Value ( B. 1–19.
- Nantyah, I. D., & Soeharto, S. M. (2019). Leverage dan Real Earning Management ( Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2013-2017 ). *Ekspekta: Jurnal Bisnis Dan Manajemen*, 3(2), 149–156.  
<http://dx.doi.org/10.25139/ekt.v3i2.2042>
- Ningsih, S. (2015). Pengelolaan Laba Melalui Aktivitas-aktivitas Riil Perusahaan Perspektif Islam. *Iqtishadia*, 8(1), 93–110.
- Novita, J., & Jogi, Y. (2017). Aktivitas Manajemen Laba Melalui Pos Research dan Development Expense. *Business Accounting Review*, 13–24.
- Nur, M., Universitas, U., Tarakan, B., Muharam, S., & Muhammadiyah, U. (2017). *The Relationship Between Ownership Concentration, Environmental Performance and Firm Performance Evidence... March*, 24–34.
- Omar, N., Rahman, R. A., Danbatta, B. L., & Sulaiman, S. (2014). Management Disclosure and Earnings Management Practices in Reducing the Implication

- Risk. *Procedia - Social and Behavioral Sciences*, 145, 88–96.  
<https://doi.org/10.1016/j.sbspro.2014.06.014>
- Pacheco Paredes, A. A., & Wheatley, C. (2017). The influence of culture on real earnings management. *International Journal of Emerging Markets*, 12(1), 38–57. <https://doi.org/10.1108/IJoEM-12-2014-0218>
- Paramita Ni Nyoman et al. (2017). Pengaruh Financial Distress, Risiko Litigasi dan Pengungkapan Corporate Social Responsibility Terhadap Manajemen Laba. *E-Journal Akuntansi SI Universitas Pendidikan Ganesha*, 8(2), 1–11.
- Paranita, E. S. (2020). *Heging Berbasis Valuta Asing*. Rajawali Pers.
- Paul, R. M., & Robert, J. (1992). *Economics, organization, and management*. Englewood Cliffs, N.J.: Prentice-Hall.
- Permana, V. A., & Raharja. (2012). Pengaruh Kinerja Lingkungan dan Karakteristik Perusahaan Terhadap Corporate Social Responsibility (CSR) Disclosure (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI). *Diponegoro Journal of Accounting*, 1(1), 525–536.
- Perotto, E., Canziani, R., Marchesi, R., & Butelli, P. (2008). Environmental performance, indicators and measurement uncertainty in EMS context: a case study. *Journal of Cleaner Production*, 16(4), 517–530.  
<https://doi.org/10.1016/j.jclepro.2007.01.004>
- Prabandari, K., & Suryanawa, K. (2014). Pengaruh Environmental Performance Pada Reaksi Investor Di Perusahaan High Profile Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 7(2), 299–312.
- Pradipta, R. H. (2015). *Pengaruh Corporate Social Responsibility dalam Perspektif Lingkungan terhadap Manajemen Laba*. 10–55.
- Pradipta, R. H., & Hadiprajitno, P. B. (2015). Pengaruh Corporate Social Responsibility dalam Perspektif Lingkungan terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia 2012-2013). *Diponegoro Journal of Accounting*, 4(4), 318–329.
- Prasavita Amertha, I. S., Agung Ulupui, I. G. K., & Made Asri Dwija Putri, I. G. A. (2014). Analysis of firm size, leverage, corporate governance on earnings management practices (Indonesian evidence). *Journal of Economics, Business, and Accountancy / Ventura*, 17(2), 259.  
<https://doi.org/10.14414/jebav.v17i2.308>
- Prasetyorini, B. F. (2013). Pengaruh Ukuran Perusahaan, Leverage, Price Earning Ratio dan Profitabilitas terhadap Nilai Perusahaan. *Jurnal Ilmu Manajemen (JIM)*, 1(1).
- Prawida, N., & Sutrisno. (2021). Leverage , profitability , corporate governance mecanism and earning management : cases in manufacturing company in Indonesia Stock Exchange. *Asian Management and Business Review*, 1(1), 35–45.
- Prihadianti, R. Y. (2011). Pengaruh kinerja lingkungan terhadap Return on Assets and Return on Sales Perusahaan Yang Terdaftar di Bursa Efek Indonesia Periode 2007-2011. *Jurnal Akuntansi Unesa*, 01(03), 1–20.

<https://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/article/download/2292/1408>

- Purnama, I., & Nurdiniah, D. (2019). *Profitability, Firm Size, and Earnings Management: the Moderating Effect of Managerial Ownership*. September. <https://doi.org/10.2991/aicar-18.2019.10>
- PUSPITASARI, N. (2019). PENGARUH ASMETRI INFORMASI, LEVERAGE DAN PROFITABILITAS TERHADAP MANAJEMEN LABA RIIL. *Jurnal Manajemen Pelayaran Nasional*, 11(1), 1–14. [http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484\\_SISTEM\\_PEMBETUNGAN\\_TERPUSAT\\_STRATEGI\\_MELESTARI](http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTARI)
- Putra, D., & Utami, I. L. (2018). Pengaruh Environmental Performance Terhadap Environmental Disclosure dan Economic Performance (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar Di BEI). *Jurnal Akuntansi Maranatha*, 9(1), 1–11. <https://doi.org/10.28932/jam.v9i1.487>
- Putro, R. Y. A., & Kamal, M. (2013). Analisis Pengaruh Brand Reputation, Brand Competence, dan Brand Liking Terhadap Trust In Brand Pada Konsumen Windows Phone Nokia di Surabaya. *Jurnal Studi Manajemen Organisasi*, 10(2), 178–185. <https://doi.org/10.14710/jsmo.v10i2.5916>
- Rahman, M., Moniruzzaman, M., & Sharif, J. (2013). Techniques , Motives and Controls of Earnings Management. *International Journal of Information Technology and Business Management*, 11(1), 22–34.
- Rahman, R. A., & Mohamed Ali, F. H. (2006). Board, audit committee, culture and earnings management: Malaysian evidence. *Managerial Auditing Journal*, 21(7), 783–804. <https://doi.org/10.1108/02686900610680549>
- Rahmawati, A., & Fajri, R. (2021). *Firm Size, Leverage, Dividend Policy, Ownership Structure, Earning Management: Evidence in Indonesia Stock Exchange*. 201(ICoSIAMS 2020), 64–71. <https://doi.org/10.2991/aer.k.210121.010>
- Robert, J., & Pagalung, G. (2011). *TERHADAP MANAJEMEN LABA PERUSAHAAN MANUFAKTUR INDONESIA Robert Jao Gagaring Pagalung ( Universitas Hasanuddin )*. 8(1), 43–54.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Sari, W. (2018). Pengaruh Aspek-Aspek Kinerja Lingkungan Yang Terdaftar Dalam Jakarta Islamic Index. *Ekspansi*, 10(2), 269–283.
- Sarumpaet, S. (2012). Earnings Management by Firms with Poor Environmental Performance Ratings : An empirical Investigation in Indonesia. *Simposium Nasional Akuntansi XV*, 1–25.
- Sarumpaet, S., Nelwan, M. L., & Dewi, D. N. (2017). The value relevance of environmental performance: Evidence from Indonesia. *Social Responsibility Journal*, 13(4), 817–827. <https://doi.org/10.1108/SRJ-01-2017-0003>

- Scott, W. R. (2011). *Financial Accounting Theory*. Pearson Canada.
- Setiawan, I. G. A. N. A. P., & Mahardika, D. P. K. (2019). Analisis Pengaruh Market To Book Value, Firm Size dan Profitabilitas Terhadap Pengambilan Keputusan Lindung Nilai (Studi Kasus Pada Perusahaan Sub Sektor Otomotif Dan Komponennya Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2014–2017). *Jurnal Ilmiah Akuntansi*, 4(1), 124–140. <https://doi.org/10.23887/jia.v4i1.17055>
- Siregar, S. V., & Utama, S. (2008). Type of earnings management and the effect of ownership structure, firm size, and corporate-governance practices: Evidence from Indonesia. *International Journal of Accounting*, 43(1), 1–27. <https://doi.org/10.1016/j.intacc.2008.01.001>
- Siyoto, S., & Sodik, A. (2015). *Dasar Metodologi Penelitian*. Literasi Media Publishing.
- Sugiyono. (2018). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Sulistyanto, H. S. (2008). *Manajemen Laba Teori dan Model Empiris*. PT. Grasindo.
- Sun, N., Salama, A., Hussainey, K., & Habbash, M. (2010). Corporate environmental disclosure, corporate governance and earnings management. *Managerial Auditing Journal*, 25(7), 679–700. <https://doi.org/10.1108/02686901011061351>
- Surbakti, L. P., & Shaari, H. B. (2018). The Impact of Internal Monitoring Mechanism and External Audit on Earnings Quality Evidence from Indonesia. *IOSR Journal of Business and Management*, 20(12), 62–69. <https://doi.org/10.9790/487X-2012026269>
- Suwarno, S., Rahmawati, R., Djuminah, D., & Muthmainah, M. (2020). Is Corporate Social Responsibility Disclosure Good for Accrual Profit and Real Manipulative Profit Managements? *Journal of Southwest Jiaotong University*, 55(2).
- Tsuroyya, M. U., Bagus, I., & Astika, P. (2017). Pengaruh Profitabilitas Dan Financial Leverage Pada Income Smoothing Dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 20(3), 2273–2302.
- Velte, P. (2019). The bidirectional relationship between ESG performance and earnings management – empirical evidence from Germany. *Journal of Global Responsibility*, 10(4), 322–338. <https://doi.org/10.1108/jgr-01-2019-0001>
- Velte, P. (2021). Environmental performance, carbon performance and earnings management: Empirical evidence for the European capital market. *Corporate Social Responsibility and Environmental Management*, 28(1), 42–53. <https://doi.org/10.1002/csr.2030>
- Verawaty, Merina, C. I., Jaya, A. K., & Widianingsih, Y. (2020). *Determinants of Environmental Disclosure in Indonesia*. 117(Gcbme 2018), 217–226. <https://doi.org/10.2991/aebmr.k.200131.047>
- Watts, R., & Zimmerman, J. (1986). *Positive Accounting Theory*. Prentice-Hall, Englewood Cliffs.

- Witjaksono, R. B., & Djaddang, S. (2018). Valuasi kesadaran lingkungan, corporate social responsibility terhadap kualitas laba dengan moderasi komite audit. *Jurnal Ekonomi Dan Bisnis*, 21(1), 97–114. <https://doi.org/10.24914/jeb.v21i1.1042>
- You, H. W., Brahmana, R. K., & Tan, M. Y. (2018). Corporate environmental disclosure and earning management. *International Journal of Green Economics*, 12(3/4), 308. <https://doi.org/10.1504/ijge.2018.10019190>
- Zang, A. Y. (2012). Evidence on the trade-off between real activities manipulation and accrual-based earnings management. *Accounting Review*, 87(2), 675–703. <https://doi.org/10.2308/accr-10196>
- Zhao, Y., Chen, K. H., Zhang, Y., & Davis, M. (2012). Takeover protection and managerial myopia: Evidence from real earnings management. *Journal of Accounting and Public Policy*, 31(1), 109–135. <https://doi.org/10.1016/j.jaccpubpol.2011.08.004>