

## DAFTAR PUSTAKA

- Adetunji Babatunde, M., & Olaniran, O. (2009). The effects of internal and external mechanism on governance and performance of corporate firms in Nigeria. *Corporate Ownership and Control*, 7(2 D), 330–342. <https://doi.org/10.22495/cocv7i2c3p1>
- 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>
- Agyei-mensah (2019). *Effective audit committee , audit quality and earnings management : evidence from the Ghana Stock Exchange Michael Yeboah.* 11(2), 93–112.
- Al-absy et al., (2019). *Audit committee chairman characteristics and earnings management* (Vol. 11). <https://doi.org/10.1108/APJBA-10-2018-0188>
- Al-rassas, A. H., Kamardin, H., Al-rassas, A. H., & Kamardin, H. (2016). *Earnings quality and audit attributes in high concentrated ownership market.* <https://doi.org/10.1108/CG-08-2015-0110>
- Al Azeez, H. A. R., Sukoharsono, E. G., Roekhudin, & Andayani, W. (2019). The impact of board characteristics on earnings management in the international Oil and Gas Corporations. *Academy of Accounting and Financial Studies Journal*, 23(1).
- Alhassan et al., (2019). *Audit Committee and Earnings Management in Quoted Manufacturing Firms in Nigeria.* (January 2021).
- Ali, B., dan Kamardin, H. (2018). Audit committee characteristics and real earnings management : A review of existing literature and the new avenue of research. *Asian Journal of Multidisciplinary Studies*, 6(12), 128–135.
- Ayemere I.L & Elijah, A. (2015). Audit Committee Attributes and Earnings Management: Evidence from Nigeria. *International Journal of Business and Social Research*, 5(4), 14–23. <https://doi.org/10.18533/ijbsr.v5i4.737>
- Ayuningtyas, D. (2019). Penjualan ADES Turun, Kok Laba Bisa Naik 39%? Retrieved June 16, 2021, from <https://www.cnbcindonesia.com/market/20190327170626->

17-63264/penjualan-ades-turun-kok-laba-bisa-naik-39

- Azzoz, A. R. A. M., & Khamees, B. A. (2016). The Impact of Corporate Governance Characteristics on Earnings Quality and Earnings Management : Evidence from Jordan من دلیل : الربح إدارة و الربح جودة على الشركات حوكمة خصائص أثر = الأردن. *Jordan Journal of Business Administration*, 12(1), 187–207. <https://doi.org/10.12816/0030061>
- Badolato et al., (2014). Audit committee financial expertise and earnings management: The role of status. *Journal of Accounting and Economics*, 58(2–3), 208–230. <https://doi.org/10.1016/j.jacceco.2014.08.006>
- Bala, H., & Kumai, G. B. (2015). Board Characteristics and Earnings Management of Listed. *European Journal of Accounting, Auditing and Finance Research*, 3(8), 25–41.
- Claessens, S. (2006). Corporate governance and development. *World Bank Research Observer*, 21(1), 91–122. <https://doi.org/10.1093/wbro/lkj004>
- Cohen, D. a., Dey, A., & Lys, T. Z. (2008). Real and Accrual-Based Earnings in the Pre- and Management Periods earnings. *The Accounting Review*, 83(3), 757–787.
- Darmawan, I. P. E., Sutrisno, T., & Mardiati, E. (2019). International Journal of Multicultural and Multireligious Understanding Accrual Earnings Management and Real Earnings Management : Increase or Destroy Firm Value ? *International Journal of Multicultural and Multireligious Understanding*, 6(2), 8–19.
- Daryatno, A. B., Santioso, L., & Janice, E. (2020). Faktor – Faktor Yang Mempengaruhi Real Earnings Management Pada Perusahaan Manufaktur di BEI. *Jurnal Ekonomi*, 25(2), 163. <https://doi.org/10.24912/je.v25i2.650>
- Dhaliwal, D., Naiker, V., & Navissi, F. (2010). The association between accruals quality and the characteristics of accounting experts and mix of expertise on audit committees. *Contemporary Accounting Research*, 27(3), 787–827. <https://doi.org/10.1111/j.1911-3846.2010.01027.x>
- Dwiyanti, K. T., dan Astriena, M. (2018). *PENGARUH KEPEMILIKAN KELUARGA DAN KARAKTERISTIK KOMITE AUDIT TERHADAP*. 3(2), 447–469.
- Effendi, M. A. (2016). *The Power of Good Corporate Governance Teori dan Implementasi*. Jakarta: Salemba Empat.
- Elqorni, A. K. (2009). Mengenal Teori Keagenan | ALL MANAGEMENT INSIGHT.

- Retrieved April 4, 2021, from  
<https://elqorni.wordpress.com/2009/02/26/mengenal-teori-keagenan/>
- FCGI. (2000). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan). II*, 1–36.
- Fees, P. E., Warren, C. S., & Reeve, J. M. (2005). *Accounting. 21th edition.*
- Fuad, S. (2016). *THE INFLUENCE OF AUDIT COMMITTEE CHARACTERISTICS ON REAL EARNINGS MANAGEMENT*. 13(1), 2. Retrieved from [www.iranesrd.com](http://www.iranesrd.com)
- Ghaleb et al., (2020). Internal audit function and real earnings management practices in an emerging market. *Meditari Accountancy Research*, 28(6), 1209–1230. <https://doi.org/10.1108/MEDAR-02-2020-0713>
- Ghozali, H. I. (2016). *Aplikasi Analisis Multivariate dengan Program SPSS 23* (8th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, P. D. I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.; A. Tejokusumo, Ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Gunny, K. A. (2010). The relation between earnings management using real activities manipulation and future performance: Evidence from meeting earnings benchmarks. *Contemporary Accounting Research*, 27(3), 855–888. <https://doi.org/10.1111/j.1911-3846.2010.01029.x>
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*, (November). <https://doi.org/10.2139/ssrn.156445>
- Ibrani, E. Y. (2020). *THE EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON EARNINGS MANAGEMENT AND ITS IMPACT ON FIRM VALUE* Yenny Dwi HANDAYANI , *International International of Commerce of Commerce and and Finance Finance*. 6(2), 104–116.
- IKAI. (2010). Ikatan Komite Audit Indonesia. Retrieved April 5, 2021, from <https://www.ikai.id/>
- Inaam, Z., & Khamoussi, H. (2016). Audit committee effectiveness, audit quality and earnings management: a meta-analysis. *International Journal of Law and Management*, 58(2), 179–196. <https://doi.org/10.1108/IJLMA-01-2015-0006>

- Karina, R. (2020). *Pengaruh karakteristik komite audit dan auditor eksternal terhadap praktik manajemen laba di indonesia* *The effect of the characteristics of the audit committee and external auditor on earnings management practices in Indonesia.* 22(2), 307–318.
- Kasmir. (2014). *Analisis Laporan Keuangan* (7th ed.). Jakarta: PT Raja Grafindo Persada.
- Kirschenheiter, M., & Melumad, N. D. (2011). Earnings' Quality and Smoothing. *SSRN Electronic Journal*, (765). <https://doi.org/10.2139/ssrn.930445>
- KNKG. (2006). Pedoman Umum Good Corporate Governance Indonesia. Retrieved March 30, 2021, from [https://ecgi.global/sites/default/files/codes/documents/indonesia\\_cg\\_2006\\_id.pdf](https://ecgi.global/sites/default/files/codes/documents/indonesia_cg_2006_id.pdf)
- Kurniawansyah, D. (2016). Pengaruh Audit Tenure, Ukuran Auditor, Spesialisasi Audit Dan Audit Capacity Stress Terhadap Manajemen Laba. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 1(1), 1–25. Retrieved from www.jraba.org
- Liao, C. H., & Hsu, A. W. H. (2012). Common Membership and Effective Corporate Governance: Evidence from Audit and Compensation Committees. *Corporate Governance: An International Review*, 21(1), 79–92. <https://doi.org/10.1111/corg.12000>
- Lin, J. W., Li, J. F., & Yang, J. S. (2006). *The effect of audit committee performance on earnings quality.* 21(9), 921–933. <https://doi.org/10.1108/02686900610705019>
- Lisa, O. (2012). Asimetri Informasi dan Manajemen Laba: Suatu Tinjauan Dalam Hubungan Keagenan. *Jurnal WIGA*, 2(1), 42–49. Retrieved from <https://media.neliti.com/media/publications/36615-ID-asimetri-informasi-dan-manajemen-laba-suatu-tinjauan-dalam-hubungan-keagenan.pdf>
- Mao, Y., & Renneboog, L. (2015). Do managers manipulate earnings prior to management buyouts? *Journal of Corporate Finance*, 35, 43–61. <https://doi.org/10.1016/j.jcorpfin.2015.08.005>
- Muiz, E., & Ningsih, H. (2016). Pengaruh Perencanaan Pajak, Kepemilikan Manajerial Dan Ukuran Perusahaan Terhadap Praktik Manajemen Laba. *Jurnal Ekobis : Ekonomi Bisnis & Manajemen*, 8(2), 102–116. <https://doi.org/10.37932/j.e.v8i2.40>
- Munawir, S. (2014). *Analisis Laporan Keuangan*. Yogyakarta: Liberty.

- NGO, D. N. P., & LE, A. T. H. (2021). Relationship Between the Audit Committee and Earning Management in Listed Companies in Vietnam\*. *Journal of Asian Finance, Economics and Business*, 8(2), 135–142. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0135>
- OJK. (2015). Peraturan Otoritas Jasa Keuangan Nomor 55 /Pojk.04/2015 Tentang Pembentukan Dan Pedoman Pelaksanaan Kerja Komite Audit. *Ojk.Go.Id*, 1–29. Retrieved from <http://www.ojk.go.id/id/kanal/iknb/regulasi/lembaga-keuangan-mikro/peraturan-ojk/Documents/SAL-POJK PERIZINAN FINAL F.pdf>
- Onyabe, J. M., Okpanachi, J., Nyor, T., Yahaya, O. A., & Ahmed, M. (2018). Effect of Audit Committee Tenure on Financial Reporting Quality of Listed Deposit Money Banks in Nigeria. *European Scientific Journal, ESJ*, 14(4), 257. <https://doi.org/10.19044/esj.2018.v14n4p257>
- Phillips, R. A. (2003). Stakeholder theory and organizational ethics. *Choice Reviews Online*, 41(08), 41-4764-41–4764. <https://doi.org/10.5860/choice.41-4764>
- Prabowo, D. A. (2014). *Pengaruh Komisaris Independen, Independensi Komite Audit, Ukuran dan Jumlah Pertemuan Komite Audit Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia 2010-2012)*. 3(1), 90–99.
- Rahman, A., & Hutagaol, Y. (2008). Manajemen Laba Melalui Akrual Dan Aktivitas Real Pada Penawaran Perdana Dan Hubungannya Dengan Kinerja Jangka Panjang (Studi Empiris Pada Bej). *Jurnal Akuntansi Dan Keuangan Indonesia*, 5(1), 1–29. <https://doi.org/10.21002/jaki.2008.01>
- Rahman, R. A., & Ali, F. H. M. (2006). Board, audit committee, culture and earnings management: Malaysian evidence. *Managerial Auditing Journal*, 21(7), 783–804. <https://doi.org/10.1108/02686900610680549>
- 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>
- Rusmin. (2011). Internal Governance Monitoring and Earnings Quality. *Bisnis Dan Akuntansi*, 13(3), 145–162.
- S. Latif, A., & Abdullah, F. (2015). The Effectiveness of Corporate Governance in Constraining Earnings Management in Pakistan. *The Lahore Journal of Economics*, 20(1), 135–155. <https://doi.org/10.35536/lje.2015.v20.i1.a5>

- Sharma, V. D., & Kuang, C. (2014). Voluntary audit committee characteristics, incentives, and aggressive earnings management: Evidence from New Zealand. *International Journal of Auditing*, 18(1), 76–89. <https://doi.org/10.1111/ijau.12013>
- Siddik, M. N. A., & Kabiraj, S. (2016). Family-Owned Firms between Agency Conflicts and Stewardship: Corporate Governance Factors Driving Firm Performance. *Journal of Business and Management Research*, 1(2), 33–47. <https://doi.org/10.3126/jbmrv1i2.15662>
- Soliman, M. M., & Ragab, A. A. (2014). *Audit Committee Effectiveness , Audit Quality and Earnings Management : An Empirical Study of the Listed Companies in Egypt*. 1–29.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sun, J., & Lan, G. (2014). *Independent audit committee characteristics and real earnings management*. 29(2), 153–172. <https://doi.org/10.1108/MAJ-05-2013-0865>
- Surbakti, L. P., & Samosir, H. E. S. (2019). Earnings Quality and the Effect of Internal Monitoring Corporate Governance : Evidence from Indonesia. *Proceedings of the 19th Asian Academic Accounting Association (Four A) Annual Conference 2019*, (2006), 10.
- Surbakti, L. P., & Samosir, H. E. S. (2021). The Effects of Audit Committee Tenure and Duality Role on Earnings Management in Indonesia: The Moderating Effect of External Audit Quality. *Jurnal RAK (Riset Akuntansi Keuangan ...)*, 5(2), 4290–4298. <https://doi.org/10.17051/ilkonline.2021.05.471>
- Surbakti, L. P., & Shaari, H. B. (2018). *The Impact of Internal Monitoring Mechanism and External Audit on Earnings Quality Evidence from Indonesia*. 20(12), 62–69. <https://doi.org/10.9790/487X-2012026269>
- Susanto, Y. K., & Pradipta, A. (2020). Can Audit Committee Reduce Real Earnings Management? *Jurnal Bisnis Dan Akuntansi*, 22(1), 139–146. <https://doi.org/10.34208/jba.v22i1.747>
- Susanto, Y., & Pradipta, A. (2016). *Corporate governance and real earnings management*. 9(1), 17–23.

- Ulina, R., Mulyadi, R., & Sri Tjahjono, M. E. (2018). Pengaruh Kualitas Audit Dan Komite Audit Terhadap Manajemen Laba Pada Perusahaan Manufaktur Yang Tercatat Di Bursa Efek Indonesia. *Tirtayasa Ekonomika*, 13(1), 1. <https://doi.org/10.35448/jte.v13i1.4229>
- Utama, M. (2004). Komite Audit, Good Corporate Governance Dan Pengungkapan Informasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, 1(1), 61–79. <https://doi.org/10.21002/jaki.2004.06>
- Vafeas, N. (2003). Length of board tenure and outside director independence. *Journal of Business Finance and Accounting*, 30(7–8), 1043–1064. <https://doi.org/10.1111/1468-5957.05525>
- Vafeas, N. (2005). Audit Committees, Boards, and the Quality of Reported Earnings\*. *Contemporary Accounting Research*, 22(4), 1093–1122. <https://doi.org/10.1506/1qyn-2rfq-fkyx-xp84>
- Villalonga, B., & Amit, R. (2010). *Family Control of Firms and Industries. Financial Management*, 39(3), 863–904. <https://doi.org/10.1111/j.1755-053X.2010.01098.x>
- Widarjono, A. (2018). *Ekonometrika Pengantar dan Aplikasinya Disertai Panduan Eviews* (5, Ed.). Yogyakarta: UPP STIM YKPN Yogyakarta.
- Zakiyah, T. (2017). Analisis konflik Agency Teory dan pengaruhnya terhadap kebijakan Dividen pada perusahaan yang tergabung dalam LQ 45 (Studi kasus tahun 2011-2015). *Jurnal Ilmiah Akuntansi Dan Keuangan*, 6(1), 1–28. <https://doi.org/10.32639/jiak.v6i1.124>
- Zang, A. Y. (2011). Evidence on the Tradeoff Between Real Manipulation and Accrual Manipulation. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.961293>
- 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>