

DAFTAR PUSTAKA

- ACFE. (2022). Occupational Fraud 2022: A Report to The Nations. *ACFE*, 1–96.
- Annisa, Adita Mutiara & Ermaya, Husnah N.L. (2022). The association of Performance, Awards, Ownership, and Media With Environmental Disclosure. *Jurnal Riset Akuntansi*, 14(2), 253–260. <https://journal.unpas.ac.id/index.php/jrak/index>
- Al-Haddad, L., & Whittington, M. (2019). The impact of corporate governance mechanisms on real and accrual earnings management practices: evidence from Jordan. *Corporate Governance (Bingley)*, 19(6), 1167–1186. <https://doi.org/10.1108/CG-05-2018-0183>
- Aleqab, M. M., & Ighnaim, M. M. (2021). The impact of board characteristics on earnings management. *Journal of Governance and Regulation*, 10(3), 8–17. <https://doi.org/10.22495/JGRV10I3ART1>
- Andrian, T., & Murwaningsari, E. (2021). CSR Themes Quality, Good Corporate Governance, and Earnings Management: Evidence from Indonesia. *International Journal of Sustainable Development & World Policy*, 10(1), 25–37. <https://doi.org/10.18488/journal.26.2021.101.25.37>
- Apriliana, E. (2019). Pengaruh Tipe Industri, Kinerja Lingkungan, Dan Profitabilitas Terhadap Carbon Emission Disclosure. *Widyakala Journal*, 6(1), 84. <https://doi.org/10.36262/widyakala.v6i1.149>
- Bomi. (2021). Pengaruh Karakteristik Dewan Dan Komite Audit Terhadap Tanggung Jawab Sosial Perusahaan. *Diponegoro Journal of Accounting*, 11, 1–10. <https://repofeb.undip.ac.id/10182/>
- Boukattaya, S. (2022). Corporate Social Responsibility and Real Earnings Management: Does Board Gender Diversity Matter? *Indian Journal of Finance and Banking*, 10(1), 18–34. <https://doi.org/10.46281/ijaf.v10i1.1635>
- Buertey, S., Sun, E. J., Lee, J. S., & Hwang, J. (2020). Corporate social responsibility and earnings management: The moderating effect of corporate governance mechanisms. *Corporate Social Responsibility and Environmental Management*, 27(1), 256–271. <https://doi.org/10.1002/csr.1803>
- CFCA. (2021). Fraud Loss Survey Report 2021 A message from the Survey Chairman. *Communications Fraud Control Association – Fraud Loss Survey Report*, 1–66.
- Chen, C. H. (2022). The mediating effect of corporate culture on the relationship

between business model innovation and corporate social responsibility: A perspective from small- and medium-sized enterprises. *Asia Pacific Management Review*, *x(x)*, 1–8. <https://doi.org/10.1016/j.apmr.2022.01.001>

Chen, J. J., & Zhang, H. (2012). The Impact of the Corporate Governance Code on Earnings Management – Evidence from Chinese Listed Companies. -, 1–62.

Chih, H. L., Shen, C. H., & Kang, F. C. (2008). Corporate social responsibility, investor protection, and earnings management: Some international evidence. *Journal of Business Ethics*, *79(1–2)*, 179–198. <https://doi.org/10.1007/s10551-007-9383-7>

Cho, S., & Chung, C. (2022). Board Characteristics and Earnings Management : Evidence from the Vietnamese Market. *Journal Risk and Financial Management*, *15(395)*, 1–16.

Citrajaya, D., & Ghozali, I. (2020). Pengaruh Corporate Social Responsibility dan Aktivitas CSR Dalam Dimensi Tata Kelola, Lingkungan, dan Sosial Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, *9(2)*, 1–14.

Coffee, J. C. (2004). What caused Enron? A capsule social and economic history of the 1990s. *Cornell Law Review*, *89(2)*, 269–309. <https://doi.org/10.2139/ssrn.373581>

Corlett, W. J., & Aigner, D. J. (1972). Basic Econometrics Fourth Edition. In *The Economic Journal* (Vol. 82, Issue 326). <https://doi.org/10.2307/2230043>

Dakhlalh, Mustafa, M., Rashid, N., & Wan Amalina. (2021). The Moderate Effect of Audit Committee Independence on the Board Structure and Real Earnings Management: Evidence from Jordan. *Journal of Contemporary Issues in Business and Government*, *27(02)*, 1–11. <https://doi.org/10.47750/cibg.2021.27.02.016>

Kurniawati Debby. (2021). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Manajemen Laba Riil dengan Mekanisme Corporate Governance sebagai Pemoderasi. *Jurnal Buana Akuntansi*, *6(2)*, 1–29. <https://doi.org/10.36805/akuntansi.v6i2.1734>

Debnath, N. C., Chowdhury, S. P., & Khan, S. (2021). Ownership structure and real earnings management: An empirical study on emerging economy. *Corporate Ownership and Control*, *18(2)*, 74–89. <https://doi.org/10.22495/cocv18i2art6>

Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, *18(1)*, 122–136.

Sarah Widyana Putri, 2023

KOMITE AUDIT MEMODERASI HUBUNGAN ANTARA CSR DAN BOARD STRUCTURE TERHADAP MANAJEMEN LABA RIIL

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Program Studi S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id – www.repository.upnvj.ac.id]

- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *Journal of Law and Economics*, 26(2), 301–325.
- Farha, H. M., Surbakti, L. P., & Praptiningsih, P. (2022). Perspektif Lingkungan dan Real Earnings Management: Pembuktian pada Perusahaan Non-Keuangan di Indonesia. *Journal of Economic, Management, Accounting and Technology*, 5(1), 56–69. <https://doi.org/10.32500/jematech.v5i1.1978>
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal*, March 2018, 1–33. <https://doi.org/10.2139/ssrn.263511>
- Garven, S. (2015). The effects of board and audit committee characteristics on real earnings management: Do boards and audit committees play a role in its promotion or constraint? *Academy of Accounting and Financial Studies Journal*, 19(1), 67–84.
- Gerged, A. M., Albitar, K., & Al-Haddad, L. (2021). Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures. *International Journal of Finance and Economics*, 1(February), 1–22. <https://doi.org/10.1002/ijfe.2564>
- Ghaleb, B. A. A., Qaderi, S. A., Almashaqbeh, A., & Qasem, A. (2021). Corporate social responsibility, board gender diversity and real earnings management: The case of Jordan. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1883222>
- Ghozali, I. (2018). Aplikasi analisis multivariate dengan program IBM SPSS 25 (9th ed.). Badan Penerbit Universitas Diponegoro. https://digilib.usm.ac.id/upt/index.php?p=show_detail&id=9491
- Githaiga, P. N., Muturi Kabete, P., & Caroline Bonareri, T. (2022). Board characteristics and earnings management. Does firm size matter? *Cogent Business and Management*, 9(1), 1–16. <https://doi.org/10.1080/23311975.2022.2088573>
- 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>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics FIFTH Edition*.
- Gulzar, M. A., & Zongjun, W. (2011). Corporate Governance Characteristics and

- Earnings Management: Empirical Evidence from Chinese Listed Firms. *International Journal of Accounting and Financial Reporting*, 1(1), 133. <https://doi.org/10.5296/ijafr.v1i1.854>
- Habib, A., Ranasinghe, D., Wu, J. Y., Biswas, P. K., & Ahmad, F. (2022). Real earnings management: A review of the international literature. *Accounting & Finance*, 00(1), 1–66. <https://doi.org/10.1111/acfi.12968>
- Healy, P. M., & Wahlen, J. M. (2005). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*, November, 1–34. <https://doi.org/10.2139/ssrn.156445>
- Hsieh. (2007). Corporate Governance and Earnings Management: The Implications of Corporate Governance Best-Practice Principles for Taiwanese Listed Companies. <https://medium.com/>, 1(1), 1–47. <https://medium.com/@arifwicaksanaa/pengertian-use-case-a7e576e1b6bf>
- Idris, L. S., & Natalylova, K. (2021). Pengaruh Ukuran Dewan Komisaris, Komite Audit dan Faktor Lainnya Terhadap Manajemen Laba. *E-Jurnal Akuntansi TSM*, 1(3), 299–312.
- 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>
- Kapoor, N., & Goel, S. (2019). Do diligent independent directors restrain earnings management practices? Indian lessons for the global world. *Asian Journal of Accounting Research*, 4(1), 52–69. <https://doi.org/10.1108/AJAR-10-2018-0039>
- Latifah, S. W., & Difananda, S. S. (2021). Analysis of the Impact of the Proportion of Independent Commissioners, Leverage, and Size on the Accounting Conservatism of State-Owned Enterprises (Bumn). *Jurnal Akuntansi*, 11(3), 259–270. <https://doi.org/10.33369/j.akuntansi.11.3.259-270>
- Lo, K. (2008). Earnings management and earnings quality. *Journal of Accounting and Economics*, 45(2–3), 350–357. <https://doi.org/10.1016/j.jacceco.2007.08.002>
- Mashuri, A. A. S., & Ermaya, H. N. L. (2020). Pengaruh Agrevitax Pajak dan Media Exposure terhadap Pengungkapan Corporate Social Responsibility dengan Profitabilitas sebagai Variabel Moderasi. *Jurnal STEI Ekonomi*, 29(01), 35–50. <https://doi.org/10.36406/jemi.v29i01.236>

- Michael C. Jensen, W. H. M. (2019). Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Mousa, et. al., G. A. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41–53. <https://doi.org/10.12785/ijbsa/020104>
- Otoritas Jasa Keuangan. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik*. [https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Direksi-dan-Dewan--Komisaris-Emiten-atau-Perusahaan-Publik/POJK_33_Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik.pdf](https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Direksi-dan-Dewan--Komisaris-Emiten-atau-Perusahaan-Publik/POJK_33_Direksi%20dan%20Dewan%20Komisaris%20Emiten%20Atau%20Perusahaan%20Publik.pdf)
- Pamungkas, I. D., Ghozali, I., & Achmad, T. (2018). A pilot study of corporate governance and accounting fraud: The fraud diamond model. *Journal of Business and Retail Management Research*, 12(2), 253–261. <https://doi.org/10.24052/jbrmr/v12is02/apsocgaaffdm>
- Patel, A. M., Xavier, R. J., & Broom, G. (2005). Toward a model of organizational legitimacy in public relations theory and practice. *Proceedings International Communication Association Conference, January 2005*, 1–22. <http://eprints.qut.edu.au/10132/>
- Peraturan Jasa Keuangan Republik Indonesia Nomor 57/POJK.04. (2017). Penerapan tata kelola perusahaan efek yang melakukan kegiatan usaha sebagai penjamin emisi efek dan perantara perdagangan efek. *Otoritas Jasa Keuangan*, 1(3), 4.
- Probosari, D. C., & Kawedar, W. (2019). Analisis Faktor-Faktor yang Mempengaruhi Carbon Emission Disclosure dan Reaksi Saham. *Diponegoro Journal of Accounting*, 8(3), 1–16. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Puspaningrum, A.-N. D., & Indarti, M. K. (2021). Peran Kualitas Komite Audit Dalam Hubungan Corporate Social Responsibility Dengan Kualitas Laba. *Jurnal Ilmiah Universitas Batanghari Jambi*, 21(2), 719. <https://doi.org/10.33087/jiubj.v21i2.1490>
- Rajeevan, S., & Ajward, R. (2019). Board characteristics and earnings management in Sri Lanka. *Journal of Asian Business and Economic Studies*, 27(1), 2–18. <https://doi.org/10.1108/jabes-03-2019-0027>
- Riduwan, A. (2008). Etika Dan Perilaku Koruptif Dalam Praktik Manajemen Laba :

Studi Hermeneutika. *Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya*, 1(1), 1–21.

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>

Sadou, A., Alom, F., & Laluddin, H. (2017). Corporate social responsibility disclosures in Malaysia: Evidence from large companies. *Social Responsibility Journal*, 13(1), 177–202. <https://doi.org/10.1108/SRJ-06-2016-0104>

Sáenz González, J., & García-Meca, E. (2014). Does Corporate Governance Influence Earnings Management in Latin American Markets? *Journal of Business Ethics*, 121(3), 419–440. <https://doi.org/10.1007/s10551-013-1700-8>

Saleem, F. et al. (2019). Impact Of Board and Audit Committee Characteristics on Accruals and Real Earnings Management In Pakistan. *International Journal of Management Research and Emerging Sciences*, 13(1), 61–79. <https://ejournal.undip.ac.id/index.php/akuditi/article/download/13868/11138>

Song, B. (2022). The Influence of Audit-Committee Characteristics on the Association between Corporate Social Responsibility and Earnings Quality. *Sustainability*, 14(17), 10496. <https://doi.org/10.3390/su141710496>

Supriatna, A., & Ermond, B. (2019). Peran Direktur Independen Mewujudkan Good Corporate Governance. *Jurnal Yuridis*, 6(1), 67–93.

Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (22 ed.) . Alfabeta. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=911046>

Suryani Ulan Dewi, N. L. P., & Sudiarta, I. G. M. (2018). Pengaruh Profitabilitas, Likuiditas, Leverage, Dan Ukuran Perusahaan Terhadap Return Saham Pada Perusahaan Food and Beverage. *E-Jurnal Manajemen Universitas Udayana*, 8(2), 932. <https://doi.org/10.24843/ejmunud.2019.v08.i02.p13>

Suwardi, A. 2011. *Modul STATA: Tahapan dan Perintah (Syntax) Data Panel*. Depok: Lab Komputasi Departemen Ilmu Ekonomi FEUI.

Thiruvadi, S., Thiruvadi, S., & Carter, K. E. (2021). Audit Committee Chair Characteristics and Real Earnings Management. *Journal of Accounting and Finance*, 21(4), 1–13. <https://doi.org/10.33423/jaf.v21i4.4521>

Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and

corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)

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>