

DAFTAR PUSTAKA

- Adi, I. P., & Lesmana, S. (2017). Pengaruh Manajemen Laba Pada Nilai Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2015. *E-Jurnal Akuntansi*, 2017(1), 1060–1087.
- Aditama, F., & Purwaningsih, A. (2014). The Effect of Tax Planning on Earnings Management in Non-Manufacturing Companies Listed in Indonesia Stock. *MODE-Journal of Economics and Business*, 26(1), 33–50.
- Agrawal, A., & Knoeber, C. R. K. (1996). Firm Performance and Mechanisms to Control Agency Problems Between Managers and Shareholders. *The Journal of Financial and Quantitative Analysis*, 31((3)), 377–397.
- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 15(1), 27–42. <https://doi.org/10.9744/jak.15.1.27-42>
- 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), 2018, 63-74, 10(1), 71–82. <https://doi.org/10.17509/jaset.v10i1.12571>
- 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>
- Alareeni, B. (2018). Does corporate governance influence earnings management in listed companies in Bahrain Bourse? *Journal of Asia Business Studies*, 12(4), 551–570. <https://doi.org/10.1108/JABS-06-2017-0082>
- Alexander & Palupi (2020). Pengaruh Corporate Social Responsibility Reporting Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 22(1), 105–112. <https://doi.org/10.34208/jba.v22i1.628>
- Alves, S. (2014). The effect of board independence on the earnings quality: Evidence

- from portuguese listed companies. *Australasian Accounting, Business and Finance Journal*, 8(3), 23–44. <https://doi.org/10.14453/aabfj.v8i3.3>
- Alzoubi, E. S. S. (2018). Audit quality, debt financing, and earnings management: Evidence from Jordan. *Journal of International Accounting, Auditing and Taxation*, 30, 69–84. <https://doi.org/10.1016/j.intaccaudtax.2017.12.001>
- Alzoubi, E. S. S. (2019). Audit committee, internal audit function and earnings management: evidence from Jordan. *Meditari Accountancy Research*, 27(1), 72–90. <https://doi.org/10.1108/MEDAR-06-2017-0160>
- Amalia, F., Wijaya, A. L., & Widiasmara, A. (2019). Pengaruh profitabilitas dan leverage terhadap manajemen laba dengan gcg sebagai variabel moderasi. *Seminar Inovasi Manajemen, Bisnis Dan Akuntansi I*, 489–501. <http://prosiding.unipma.ac.id/index.php/SIMBA/article/view/1167>
- Amelia, W., & Hernawati, E. (2016). Pengaruh Komisaris Independen, Ukuran Perusahaan, dan Profitabilitas terhadap Manajemen Laba. *Neo-Bis*, 10(1), 62–77. <http://journal.trunojoyo.ac.id/neo-bis/article/view/1584>
- Andriyanto, R. W., & Metalia, M. (2011). Perbandingan Tingkat Kelengkapan Mandatory Disclosure Dan Voluntary Disclosure Informasi Akuntansi Antara Industri High-Profile Dan Low-Profile. *Jurnal Akuntansi Dan Investasi*, 12(1), 15–35.
- Anzelya, Y. (2020). Pengaruh Efektivitas Komite Audit , Kualitas Internal dan Eksternal Audit terhadap Manajemen Laba Riil. *Jurnal Online Insan Akuntan*, 05(01), 99–112. <http://ejournal-binainsani.ac.id/index.php/JOIA/article/download/1325/1109/>
- Asni, F., & Mayasari, M. (2018). Perbedaan Manajemen Laba AkruaL Dan Manajemen Laba Rill Sebelum Dan Sesudah Adopsi Ifrs Pada Perusahaan Manufaktur Yang Terdaftar Di Bei. *Journal of Applied Managerial Accounting*, 2(1), 82–87. <https://doi.org/10.30871/jama.v2i1.721>
- Association of Certified Fraud Examiners. (2020). Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. *Association of Certified Fraud Examiners, Inc.*, 88. <https://www.acfe.com/report-to-the-nations/2020/>

- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Astuti, A. Y., Nuraina, E., & Wijaya, A. L. (2017). Pengaruh ukuran perusahaan dan leverage terhadap manajemen laba. *The 9th FIPA: Forum Ilmiah Pendidikan Akuntansi - Universitas PGRI Madiun*, 5(1), 501–515.
- Astuti, D. D., Surbakti, L. P., & Wijayanti, A. (2021). Pengaruh Independensi dan Keahlian Komite Audit Terhadap Manajemen Laba Riil dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 2(4), 345–358. <https://doi.org/10.35912/jakman.v2i4.564>
- Aulia, D. Y. (2021). Impact of Audit Committee Expertise on Earnings Management and External Auditor Moderation. *ATESTASI: Jurnal Ilmiah Akuntansi*, 4(2), 190–203. <https://doi.org/10.33096/atestasi.v4i2.809>
- Bereskin, F. L., Hsu, P.-H., & Wendy, R. (2018). The Real Effects of Real Earnings Management : Evidence from Innovation. *Contemporary Accounting Research*, 35(1), 525–557. <https://doi.org/10.1111/ijlh.12426>
- Brahmana, R. K., Tan, M. Y., & You, H. W. (2018). Corporate environmental disclosure and earning management. *International Journal of Green Economics*, 12(3/4), 308. <https://doi.org/10.1504/ijge.2018.10019190>
- Braindies, S., & Fuad, A. S. (2019). Pengaruh Corporate Governance, Arus Kas Bebas dan Profitabilitas terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 8(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Brigham, Eugene F. Houston, J. F. (2018). *Dasar-Dasar Manajemen Keuangan*. Salemba Empat.
- Chariri, I. G. & A. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- 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*). 9(2001), 1–14.
- Cohen, D. A., & Dey, A. (2008). Real and Accrual-based Earnings Management in the

- Pre- and Post- Daniel A . Cohen New York University New York , NY 10012
Aiysha Dey Graduate School of Business University of Chicago Chicago , IL
60637 Kellogg School of Management Northwestern University. *The Accounting Review*, 83(3), 757–787.
- Cohen, D. A., Dey, A., & Lys, T. Z. (2011). Trends in Earnings Management and Informativeness of Earnings Announcements in the Pre- and Post-Sarbanes Oxley Periods. *SSRN Electronic Journal*, 847. <https://doi.org/10.2139/ssrn.658782>
- Dewantari, N. L. S., Cipta, W., & Susila, G. P. A. J. (2019). Pengaruh Ukuran Perusahaan Dan Leverage Serta Pada Perusahaan Food and Beverages. *Jurnal Prospek*, 1(2), 74–83.
- Dwiharyadi, A. (2017). Pengaruh Keahlian Akuntansi Dan Keuangan Komite Audit Dan Dewan Komisaris Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(1), 75–93. <https://doi.org/10.21002/jaki.2017.05>
- Eisenhardt, K. (1989). Teori Portofolio dan Analisis Investasi (Edisi ke 10). *Academy of Management Review*, 14(1), 57–74.
- Ermaya, H. N. laela, & Mashuri, A. (2018). Kinerja Perusahaan dan Struktur Kepemilikan: Dampak terhadap Pengungkapan Lingkungan. *Jurnal Kajian Akuntansi*, 2(2), 225. <https://doi.org/10.33603/jka.v2i2.1746>
- Fahmie, A. (2018). Pengaruh Profitabilitas, Leverage, Struktur Kepemilikan, Pertumbuhan Penjualan dan Komisaris Independen terhadap Manajemen Laba. *Jurnal Ilmiah Akuntansi Kesatuan*, 6(2), 119–131. <https://jurnal.ibik.ac.id/index.php/jiakes/article/view/139>
- 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>
- Firmansyah, A., & Irawan, F. (2018). Adopsi IFRS, Manajemen Laba Akrua dan Manajemen Laba Riil. *Assets: Jurnal Akuntansi Dan Pendidikan*, 7(2), 81. <https://doi.org/10.25273/jap.v7i2.3310>
- Firnanti (2018). Pengaruh corporate governance, dan faktor-faktor lainnya terhadap

- manajemen laba. *Jurnal Bisnis Dan Akuntansi*, 19(1), 66–80.
<https://doi.org/10.34208/jba.v19i1.66>
- Fun, A. (2002). *The State of Corporate Environmental Reporting in Singapore*. ACCA.
- Gerged, A. M. (2018). *Corporate Environmental Disclosure in the Arab Middle Eastern and North African Region: An Institutional Perspective*. 1–246.
<http://eprints.hud.ac.uk/id/eprint/34526/>
- 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>
- 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*, July 2020, 1–22. <https://doi.org/10.1002/ijfe.2564>
- Ghaleb, B. A. A., Kamardin, H., & Al-Qadasi, A. A. (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, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi ke-9 (9th ed.)*. 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>
- Gunawan, I. K., Nyoman Ari Surya Darmawan, S.E., A. ., & I Gusti Ayu Purnamawati, S. E. . (2015). Pengaruh Ukuran Perusahaan, Profitabilitas dan Leverage terhadap Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, Vol. 3 No. <https://doi.org/https://doi.org/10.23887/jimat.v3i1.5272>
- Gunawan, & Situmorang, E. M. (2016). Pengaruh Dewan Komisaris, Kepemilikan Manajerial dan Komite Audit terhadap Manajemen Laba pada Perusahaan Bumn

- di Bursa Efek Indonesia Periode Tahun 2011-2015. *Jurnal Ekonomi, Manajemen Dan Perbankan*, 2(2), 55–62.
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its. *Accounting Horizons*, 13(4), pp.365-383. <http://www.aaajournals.org/doi/abs/10.2308/acch.1999.13.4.365>
- Hidayat, M. (2017). Faktor-Faktor Yang Mempengaruhi Pengungkapan Sukarela Pada Laporan Tahunan Sektor Perbankan Di Bursa Efek Indonesia Factors Affecting the Voluntary Disclosure Annual Report on Banking Sector in Indonesia Stock Exchange. *Jurnal Dimensi*, 6(1), 151–172. <https://doi.org/10.33373/dms.v6i1.531>
- Idawati, W. (2020). Analisis Financial Distress : Operating Capacity, Leverage, Dan Profitabilitas. *Jurnal Akuntansi Bisnis*, 13(1), 1–10. <https://doi.org/10.30813/jab.v13i1.1914>
- Idawati, W., & Wahyudi, A. (2015). Effect of Earning Per Share (EPS) and Return On Assets (ROA) Against Share Price on Coal Mining Company Listed in Indonesia Stocks Exchange. *Journal of Resource Development and Management*, 7(January), 79–92.
- 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.
- Imen, F., & Anis, J. (2021). The moderating role of audit quality on the relationship between auditor reporting and earnings management: empirical evidence from Tunisia. *EuroMed Journal of Business*, 16(4), 416–430. <https://doi.org/10.1108/EMJB-03-2020-0024>
- Indonesia, W. L. H. (2022). *Bertahun-tahun Menjadi Korban Pencemaran Lingkungan, Warga Sukoharjo dan Pekalongan Laporkan PT Rum dan PT Pajitex sebagai Korporasi Pencemar Lingkungan Kepada KLHK, Komnas HAM, dan Komnas Perempuan*. <https://www.walhi.or.id/bertahun-tahun-menjadi-korban-pencemaran-lingkungan-warga-sukoharjo-dan-pekalongan-laporkan-pt-rum-dan-pt-pajitex-sebagai-korporasi-pencemar-lingkungan-kepada-klhk-komnas-ham-dan-komnas-perempuan>

- Ingram, R. W., & Frazier, K. B. (1980). Environmental Performance and Corporate Disclosure University of Chicago Stable URL : <http://www.jstor.org/stable/2490597> Environmental Performance and Corporate Disclosure. *Journal of Accounting Research*, 18(2), 614–622.
- Ipino, E., & Parbonetti, A. (2017). Mandatory IFRS adoption: the trade-off between accrual-based and real earnings management. *Accounting and Business Research*, 47(1), 91–121. <https://doi.org/10.1080/00014788.2016.1238293>
- Ismail, W. A. W., Kamarudin, K. A., Van Zijl, T., & Dunstan, K. (2013). Earnings quality and the adoption of IFRS-based accounting standards: Evidence from an emerging market. *Asian Review of Accounting*, 21(1), 53–73. <https://doi.org/10.1108/13217341311316940>
- Jensen, M.C., dan W. H. M. (1976). The Theory of firms: Managerial Behaviour, Agency Cost, and Ownership Structure. *Journal of Financial and Economics*, 3(4), 3:305-360.
- Julia. (2020). Effect Financial Ratio, Company Age, Size Public Accountant Firm In Audit Delay. *Jurnal Akuntansi*, 24(1), 51. <https://doi.org/10.24912/ja.v24i1.641>
- Juniarti & Sentosa. (2009). Pengaruh Good Corporate Governance, Voluntary Disclosure terhadap Biaya Hutang (Costs of Debt). *Jurnal Akuntansi Dan Keuangan*, 11(2), 88–100. <http://puslit2.petra.ac.id/ejournal/index.php/aku/article/view/17933>
- Khanh, H. T. M., & Nguyen, V. K. (2018). Audit Quality, Firm Characteristics and Real Earnings Management: The Case of Listed Vietnamese Firms. *International Journal of Economics and Financial Issues*, 8(4), 243–249. <http://www.econjournals.com>
- Kono, D. F. P., & Yuyetta, E. N. A. (2013). Pengaruh Arus Kas Bebas , Ukuran KAP , Spesialisasi Industri KAP , Audit Tenur dan Independensi Auditor terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 2(3), 1–9. <https://doi.org/ISSN 2337-3806>
- Malahayati, R. (2021). Struktur Kepemilikan Manajerial, Struktur Kepemilikan Institusional, Dan Ukuran Perusahaan Terhadap Kinerja Perusahaan Dan

- Dampaknya Terhadap Manajemen Laba Pada Perusahaan Sektor Pertambangan Batubara Pada Tahun 2017-2019. *Jurnal Akuntansi Dan Keuangan*, 9(1), 29. <https://doi.org/10.29103/jak.v9i1.3551>
- Martono, D. H. & S. (2014). *Manajemen Keuangan Edisi Kedua*. Ekonisia.
- Muchtar, I. M. & P. (2018). *Modul Metode Penelitian Akuntansi*. STAN.
- Nabila, A., & Daljono. (2013). Pengaruh Proporsi Dewan Komisaris Independen, Komite Audit, Dan Reputasi Auditor Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 0(0), 99–108. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/2286>
- Nasution, M., & Setiawan, D. (2007). Pengaruh Corporate Governance terhadap Manajemen Laba di Industri Perbankan Indonesia. *Simposium Nasional Akuntansi X*.
- Ningsih. (2015). Pengelolaan Laba Melalui Aktivitas-aktivitas Riil Perusahaan Perspektif Islam. *Journal of Islamic Economics and Business*, 8(1), 93–110.
- Novitasari, T., Hisamuddin, N., & Maharani, B. (2019). Pengaruh Tata Kelola Perusahaan dan Kualitas Auditor terhadap Manajemen Laba pada Bank Umum Syariah di Indonesia. *Jurnal Ekonomi Akuntansi Dan Manajemen*, 18(2), 85. <https://doi.org/10.19184/jeam.v18i2.12410>
- O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 344–371. <https://doi.org/10.1108/09513570210435870>
- Orazalin, N. (2020). Board gender diversity, corporate governance, and earnings management: Evidence from an emerging market. *Gender in Management*, 35(1), 37–60. <https://doi.org/10.1108/GM-03-2018-0027>
- Paramitha, B. W., & Rohman, A. (2014). Pengaruh Karakteristik Perusahaan Terhadap Enviromental Disclosure. *Diponegoro Journal of Accountingne*, 3(3), 188–198.
- Prawida, N., & Sutrisno, S. (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. <https://doi.org/10.20885/ambr.vol1.iss1.art4>
- Pricilia, S., & Susanto, L. (2017). Pengaruh kepemilikan institusional, kepemilikan manajerial, komisaris independen, dan ukuran dewan komisaris terhadap manajemen laba serta implikasinya terhadap kinerja keuangan pada perusahaan manufaktur yang terdaftar di bursa efek indonesia periode 201. *Jurnal Ekonomi*, 22(2), 267–285. <https://doi.org/10.24912/je.v22i2.226>
- Puspitasari, N. (2019). Pengaruh Asimetri Informasi, Leverage dan Profitabilitas terhadap Manajemen Laba Riil (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Indeks JII Periode 2004-2013). *MUARA: Jurnal Manajemen Pelayaran Nasional*, 2(1).
- PwC. (2020). Fighting Fraud: A Never-Ending Battle PwC's Global Economic Crime and Fraud Survey. *PWC Fraud Survey*, 1–14. www.pwc.com/fraudsurvey
- Rahdal, H. (2017). Pengaruh Ukuran KAP, Ukuran Perusahaan, Arus Kas Bebas dan Leverage terhadap Manajemen Laba. *JOM Fekon*, 4, 586–599.
- Rahmadani, S., & Haryanto. (2018). Manajemen laba: Peran keaktifan komite audit dan auditor eksternal big four. *Jurnal Akuntansi Aktual*, 5(1), 46–62. <http://journal2.um.ac.id/index.php/jaa/article/view/2688/1646>
- 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>
- Restuningdiah, N. (2010). *Pengaruh Karakteristik Dewan Komisaris Independen, Komite Audit, Internal Audit, Dan Risk Management Committee Terhadap ...* 15(3), 351–362. <http://repository.unim.ac.id/id/eprint/1180>
- Riska Nirwanan Sari, A. T. H. dan P. S. (2019). Pengaruh Beban Pajak Tangguhan, Perencanaan Pajak dan Profitabilitas Terhadap Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2012-2017. *Jurnal Online Mahasiswa Bidang Akuntansi*, 5(5).
- Ross L. Watts, & Jerold L. Zimmerman. (1986). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156. <https://www.jstor.org/stable/247880>

- 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, R. (2010). Auditor quality and earnings management: Singaporean evidence. *Managerial Auditing Journal*, 25(7), 618–638. <https://doi.org/10.1108/02686901011061324>
- Samosir, L. S. & H. (2021). The Effects of Audit Committee Tenure 104 and Duality Role on Earnings Management in Indonesia: The Moderating Effect of External Audit Quality. *Elementary Education Online*, 20(5), 4290–4298. <https://doi.org/https://doi.org/10.17051/ilkonline.2021.05.471>
- Sari, W. (2018). Pengaruh aspek-aspek kinerja lingkungan perusahaan terhadap harga saham syariah. *Jurnal Ekspansi*, 10(2), 269–283.
- Scott, W. R. (2015). *Financial Accounting Theory Seventh Edition*.
- Sinambela, L. P. (2014). *Metodologi Penelitian Kuantitatif; Untuk Bidang Ilmu Administrasi, Kebijakan Public, Ekonomi, Sosiologi, Komunikasi dan Ilmu Sosial Lainnya*. Graha Ilmu.
- Solikhah, I. (2022). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) Terhadap Profitabilitas dan Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2015-2017). *Jurnal Akuntansi AKUNESA*, 10(2), 94–106. <https://doi.org/10.26740/akunesa.v10n2.p94-106>
- Sulistyanto, H. S. (2018). *Manajemen Laba: Teori dan Model Empiris*. PT. Grasindo Jakarta.
- Sun, J., Lan, G., & Liu, G. (2014). Independent audit committee characteristics and real earnings management. *Managerial Auditing Journal*, 29(2), 153–172. <https://doi.org/10.1108/MAJ-05-2013-0865>
- Surbakti, L. P., Binti Shaari, H., & Ahmed Bamahros, H. M. (2017). Effect of Audit Committee Expertise and Meeting on Earnings Quality in Indonesian Listed Companies: A Conceptual Approach. *Journal of Accounting and Finance in Emerging Economies*, 3(1), 47–54. <https://doi.org/10.26710/jafee.v3i1.97>

- 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 Effect of Audit Committee Effectiveness and Audit Quality on Earnings Management. *Jurnal RAK (Riset Akuntansi Keuangan)*, 5(2), 96–108. <https://doi.org/10.31002/rak.v5i2.3655>
- Surya Abbas, D., Eksandy, A., & Zulman Hakim, M. (2020). Earnings Management: Environmental Disclosure, Business Strategy, Water Accounting and Leverage. *Proceedings International Seminar on Accounting Society*, 2(1), 218–225.
- Susanto, Y. K., & Pradipta, A. (2016). Corporate Governance and Real Earnings Management. *International Journal of Business, Economics and Law*, 9(1), 1–7.
- Sutedi. (2012). *Good Corporate Governance Edisi 1 Cetakan Kedua*. Sinar Grafika.
- Suyono, E. (2017). Berbagai Model Pengukuran Earnings Management : Mana yang paling Akurat. *Sustainable Competitive Advantage-7 (Sca-7) Feb Unsoed*, 7(September), 303–324. https://www.researchgate.net/profile/Eko_Suyono2/publication/321490082_Berbagai_Model_Pengukuran_Earnings_Management_Mana_yang_Paling_Akurat/inks/5a2793cea6fdcc8e866e792d/Berbagai-Model-Pengukuran-Earnings-Management-Mana-yang-Paling-Akurat.pdf
- Tala, O., & Karamoy, H. (2017). Analisis Profitabilitas Dan Leverage Terhadap Manajemen Laba Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Accountability*, 6(1), 57. <https://doi.org/10.32400/ja.16027.6.1.2017.57-64>
- Trisakti, S. (2017). Pengaruh Good Corporate Governance Dan Leverage Terhadap Manajemen Laba Fioren Asitalia Ita Trisnawati. *Bisnis Dan Akuntansi*, 19(1a), 109–119. <http://jurnaltsm.id/index.php/JBA>
- Velury, U., & Jenkins, D. S. (2006). Institutional ownership and the quality of earnings. *Journal of Business Research*, 59(9), 1043–1051. <https://doi.org/10.1016/j.jbusres.2006.05.001>
- Wali, S., & Masmoudi, S. M. (2020). Internal control and real earnings management

- in the French context. *Journal of Financial Reporting and Accounting*, 18(2), 363–387. <https://doi.org/10.1108/JFRA-09-2019-0117>
- Wareza, M. (2019). *Tiga Pilar dan Drama Penggelembungan Dana*. <https://www.cnbcindonesia.com/market/20190329075353-17-63576/tiga-pilar-dan-drama-pengelembungan-dana%0A>
- Widiastuti, I. D., & Kartika, A. (2018). Ukuran Perusahaan, Profitabilitas, Umur Perusahaan, Solvabilitas dan Ukuran Kap Terhadap Audit Report Lag. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 7(1), 20–34. <https://www.unisbank.ac.id/ojs/index.php/fe9/article/view/7443>
- Widyastuti. (2009). Pengaruh Struktur Kepemilikan dan Kinerja Keuangan terhadap Manajemen Laba : Studi Pada Perusahaan Manufaktur di BEI. *MAKSI*, 9(1), 30–41.
- Yanti, T. R., & Ery Setiawan, P. (2019). Pengaruh Asimetri Informasi, Ukuran Perusahaan, Leverage dan Profitabilitas pada Manajemen Laba. *E-Jurnal Akuntansi*, 27, 708. <https://doi.org/10.24843/eja.2019.v27.i01.p26>
- Yendrawati, R. (2015). Pengaruh Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, dan Kepemilikan Institusional terhadap Manajemen Laba. *Jurnal Entrepreneur Dan Entrepreneurship*, 4(1–2), 33–40.
- 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>
- Zhou, J. (2008). Financial reporting after the Sarbanes-Oxley Act: Conservative or less earnings management? *Research in Accounting Regulation*, 20(C), 187–192. [https://doi.org/10.1016/S1052-0457\(07\)00210-X](https://doi.org/10.1016/S1052-0457(07)00210-X)
- Zou, J. (2019). How Inflation Affects the Management Earnings Forecasts. *American Journal of Industrial and Business Management*, 09(01), 21–48. <https://doi.org/10.4236/ajibm.2019.91003>