

DAFTAR PUSTAKA

- Abu-Serdaneh, J. (2018). Bank loan-loss accounts, income smoothing, capital management, signaling and procyclicality. *Journal of Financial Reporting and Accounting*, 16(4), 677–693. <https://doi.org/10.1108/JFRA-06-2016-0041>
- Agatha Rusci, V., Santosa, S., & Elisa Fitriana, V. (2021). FINANCIAL DISTRESS AND EARNINGS MANAGEMENT IN INDONESIA: THE ROLE OF INDEPENDENT COMMISSIONERS. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 07(01). <https://doi.org/10.34204/jiafe.v7i1.3153>
- Agrawal, K., & Chatterjee, C. (2015). Earnings Management and Financial Distress: Evidence from India. *Global Business Review*, 16(5_suppl), 140S-154S. <https://doi.org/10.1177/0972150915601928>
- Alfina, C., & Sambuaga, E. A. (2021). PENGARUH OPPORTUNISTIC BEHAVIOUR, LEVERAGE, FINANCIAL DISTRESS TERHADAP EARNINGS MANAGEMENT. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 13(1), 60–74. <https://doi.org/10.31937/akuntansi.v13i1.1947>
- Aljughaiman, A. A., Nguyen, T. H., Trinh, V. Q., & Du, A. (2023). The Covid-19 outbreak, corporate financial distress and earnings management. *International Review of Financial Analysis*, 88, 102675. <https://doi.org/10.1016/j.irfa.2023.102675>
- Almadi, M., & Lazic, P. (2016). CEO incentive compensation and earnings management. *Management Decision*, 54(10), 2447–2461. <https://doi.org/10.1108/MD-05-2016-0292>
- Alsura Murtadha, M., Arfan, M., & Saputra, M. (2018). Factors Influencing Financial Distress and Its Impact on Company Values of the Sub-Sectors Firms in Indonesian. In *Journal of Accounting Research* (Vol. 1, Issue 2). [www/http/jurnal.unsyiah.ac.id/JAROE](http://jurnal.unsyiah.ac.id/JAROE)
- Ardillah, K., & Vesakhadevi, S. (2022). Determinant of Earnings Management Practices in Indonesia's Consumer Goods Companies. *Accounting Analysis Journal*, 1.
- Ariefiara, D., Widyastuti, S., & Miftah, M. (n.d.). *Ownership Structure of Sustainable Companies in Indonesia: The Effect on Managers' Behavior*. www.foura.org
- Barus, I. S. L., Sarumpaet, T. L., Edison, A., Maisyarah, R., & Pulungan, E. (2019). Relationship between Leverage and Firm Size Toward to Real Earning Management (Unit Analysis of Mining Company Indonesia Exchange Stock Period 2012 Until 2015). *Journal of Reviews on Global Economics*, 8, 672–687. <https://doi.org/10.6000/1929-7092.2019.08.58>
- Bergstresser, D., & Philippon, T. (2006). CEO incentives and earnings management. *Journal of Financial Economics*, 80(3), 511–529. <https://doi.org/10.1016/j.jfineco.2004.10.011>
- BOĎA, M., & ÚRADNÍČEK, V. (2016). THE PORTABILITY OF ALTMAN'S Z-SCORE MODEL TO PREDICTING CORPORATE FINANCIAL DISTRESS OF SLOVAK

- COMPANIES. *Technological and Economic Development of Economy*, 22(4), 532–553.
<https://doi.org/10.3846/20294913.2016.1197165>
- Caramanis, C., & Lennox, C. (2008). Audit effort and earnings management. *Journal of Accounting and Economics*, 45(1), 116–138.
<https://doi.org/10.1016/j.jacceco.2007.05.002>
- Chan, K. C., Farrell, B., & Lee, P. (2008). Earnings Management of Firms Reporting Material Internal Control Weaknesses under Section 404 of the Sarbanes-Oxley Act. *AUDITING: A Journal of Practice & Theory*, 27(2), 161–179.
<https://doi.org/10.2308/aud.2008.27.2.161>
- Chhillar, P., & Lellapalli, R. V. (2022). Role of earnings management and capital structure in signalling early stage of financial distress: a firm life cycle perspective. *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2106634>
- ElHawary, E., & Hassouna, D. (2021). Earnings management determinants: A study of Egyptian listed firm characteristics post the Egyptian revolution. *Corporate Governance and Organizational Behavior Review*, 5(2, special issue), 165–166.
<https://doi.org/10.22495/cgobrv5i2sip5>
- ElRabat, M., Abdel-Fattah, H., & Mohamed, M. (2023). The Moderating Role of Firm Size on the Relationship between Financial Distress and Earnings Management. *The Academic Journal of Contemporary Commercial Research*, 3(1), 42–60.
<https://doi.org/10.21608/ajccr.2023.293122>
- El-Rabat, M., Hala, ., Abdel-Fattah, A.-N., Manal, ., & Mohamed, A.-A. (2023). The Moderating Role of Firm Size on the Relationship between Financial Distress and Earnings Management. In *The Academic Journal of Contemporary Commercial Research* (Vol. 3, Issue 1).
- Fachrudin, K. A. (2020). The Relationship between Financial Distress and Financial Health Prediction Model: A Study in Public Manufacturing Companies Listed on Indonesia Stock Exchange (IDX). *Jurnal Akuntansi Dan Keuangan*, 22(1), 18–27.
<https://doi.org/10.9744/jak.22.1.18-27>
- Febrianto, G. N., Ratnawati, T., & Riyadi, S. (2022). THE EFFECT OF MACROECONOMIC FACTOR, EARNING MANAGEMENT AND FINANCIAL RISK ON FIRMS'VALUE: AN EMPIRICAL ANALYSIS OF LISTED COMMERCIAL BANKS. *International Journal of Economics and Finance Studies*, 14(2), 156–170.
- Firmansyah, A., & Estutik, R. S. (2020). Environmental responsibility performance, corporate social responsibility disclosure, tax aggressiveness: Does corporate governance have a role? *Journal of Governance and Regulation*, 9(4), 8–24.
<https://doi.org/10.22495/jgrv9i4art1>
- Giarto, R. V. D., & Fachrurrozie, F. (2020). The Effect of Leverage, Sales Growth, Cash Flow on Financial Distress with Corporate Governance as a Moderating Variable. *Accounting Analysis Journal*, 9(1), 15–21. <https://doi.org/10.15294/aa.v9i1.31022>

- Haji-Seseang, R., Habbe, A. H., Rasyid, S., & Nirwana, N. (2023). THE EFFECT ANALYSIS OF EARNING MANAGEMENT AND FAMILY CONTROL ON THE Z-SCORE MODEL OF FINANCIAL DISTRESS PREDICTION. *Business: Theory and Practice*, 24(2), 405–415. <https://doi.org/10.3846/btp.2023.18123>
- Healy, P. M. (1985). THE EFFECT OF BONUS SCHEMES ON ACCOUNTING DECISIONS*. In *Journal of Accounting and Economics* (Vol. 7).
- Heniwati, E., & Essen, E. (2020). Which Retail Firm Characteristics Impact On Financial Distress? *Jurnal Akuntansi Dan Keuangan*, 22(1), 40–46. <https://doi.org/10.9744/jak.22.1.30-36>
- Holthausen, R. W., Larcker, D. F., & Sloan, R. G. (1995). Accounting &Economi(Annual bonus schemes and the manipulation of earnings. In *Journal of Accounting and Economics* (Vol. 19). ELSEVIER.
- Hsieh, T.-J., Hsiao, H.-F., & Yeh, W.-C. (2012). Mining financial distress trend data using penalty guided support vector machines based on hybrid of particle swarm optimization and artificial bee colony algorithm. *Neurocomputing*, 82, 196–206. <https://doi.org/10.1016/j.neucom.2011.11.020>
- Istiqomah, A., & Adhariani, D. (2017). Pengaruh Manajemen Laba terhadap Stock Return dengan Kualitas Audit dan Efektivitas Komite Audit sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan*, 19(1). <https://doi.org/10.9744/jak.19.1.1-12>
- Jan', J., & Víšek, J. (2010). Heteroscedasticity Resistant Robust Covariance Matrix Estimator. In *Bulletin of the Econometric Society* (Vol. 17).
- Jones, S., & Sharma, R. (2001). The impact of free cash flow, financial leverage and accounting regulation on earnings management in Australia's "old" and "new" economies. *Managerial Finance*, 27(12), 18–39. <https://doi.org/10.1108/03074350110767420>
- Kalbuana, N., Taqi, M., Uzliawati, L., & Ramdhani, D. (2022). The Effect of Profitability, Board Size, Woman on Boards, and Political Connection on Financial Distress Conditions. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2142997>
- Kalina, J. (2011). Testing Heteroscedasticity In Robust Regression. *Www.Researchjournals.Co.Uk*.
- Kok Thim, C. (2011). FACTORS AFFECTING FINANCIAL DISTRESS: THE CASE OF MALAYSIAN PUBLIC LISTED FIRMS. In *Corporate Ownership & Control* (Vol. 8, Issue 4).
- Kousenidis, D. V., Ladas, A. C., & Negakis, C. I. (2013). The effects of the European debt crisis on earnings quality. *International Review of Financial Analysis*, 30, 351–362. <https://doi.org/10.1016/j.irfa.2013.03.004>

- Laksmita, B. (2020). Accounting Analysis Journal Financial Distress Moderates the Effect of KAP Reputation, Auditor Switching, and Leverage on the Acceptance of Going Concern Opinions ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 9(3), 200–207. <https://doi.org/10.15294/aaj.v9i3.39563>
- Lazzem, S., & Jilani, F. (2018). The impact of leverage on accrual-based earnings management: The case of listed French firms. *Research in International Business and Finance*, 44, 350–358. <https://doi.org/10.1016/j.ribaf.2017.07.103>
- Li, Y., Li, X., Xiang, E., & Geri Djajadikerta, H. (2020). Financial distress, internal control, and earnings management: Evidence from China. *Journal of Contemporary Accounting & Economics*, 16(3), 100210. <https://doi.org/10.1016/j.jcae.2020.100210>
- Loyola, G., & Portilla, Y. (2020). Managerial compensation as a double-edged sword: Optimal incentives under misreporting. *International Review of Economics & Finance*, 69, 994–1017. <https://doi.org/10.1016/j.iref.2020.04.007>
- Luu Thu, Q. (2023). Impact of earning management and business strategy on financial distress risk of Vietnamese companies. *Cogent Economics & Finance*, 11(1). <https://doi.org/10.1080/23322039.2023.2183657>
- Madrid-Guijarro, A., García-Pérez-de-Lema, D., & van Auken, H. (2011). An analysis of non-financial factors associated with financial distress. *Entrepreneurship & Regional Development*, 23(3–4), 159–186. <https://doi.org/10.1080/08985620903233911>
- Moch, R., Jakarta, U. N., & Prihatni, R. (2019). THE EFFECT OF LIQUIDITY, PROFITABILITY AND SOLVABILITY TO THE FINANCIAL DISTRESS OF MANUFACTURED COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) PERIOD OF YEAR 2015-2017. In *Academy of Accounting and Financial Studies Journal* (Vol. 23, Issue 6). www.idx.co.id
- Mselmi, N., Lahiani, A., & Hamza, T. (2017). Financial distress prediction: The case of French small and medium-sized firms. *International Review of Financial Analysis*, 50, 67–80. <https://doi.org/10.1016/j.irfa.2017.02.004>
- Muljono, D. R., & Suk, K. S. (2018). Impacts of financial distress on real and accrual earnings management. *Jurnal Akuntansi*, 22(2), 222. <https://doi.org/10.24912/ja.v22i2.349>
- Muneer Shana'a, A., Abdel Halim AlKhalaileh, M., & Mohammad Abu Rumman, G. (2023). The Impact of Financial Crisis on Earnings Management Activities: Evidence from Jordan. *Jordan Journal of Business Administration*, 19(2). <https://doi.org/10.35516/jjba.v19i2.1051>
- Na, K., Lee, Y., & Yu, H. (2023). CEO Type and Earnings Management to Avoid Loss or Earnings Decreases: Evidence from South Korea. *Gadjah Mada International Journal of Business*, 25(2), 227. <https://doi.org/10.22146/gamaijb.72880>

- Nalarreason, K. M., T, S., & Mardiaty, E. (2019). Impact of Leverage and Firm Size on Earnings Management in Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 6(1), 19. <https://doi.org/10.18415/ijmmu.v6i1.473>
- Nguyen, H. H., Ngo, V. M., & Tran, A. N. T. (2021). Financial performances, entrepreneurial factors and coping strategy to survive in the COVID-19 pandemic: case of Vietnam. *Research in International Business and Finance*, 56, 101380. <https://doi.org/10.1016/j.ribaf.2021.101380>
- Nugroho, A., Wasiaturrehman, W., & Anggia, P. (2021). JAKARTA ISLAMIC INDEX: COVID-19 PANDEMIC AND POTENTIAL FINANCIAL DISTRESS. *Jurnal Ekonomi Dan Bisnis Islam (Journal of Islamic Economics and Business)*, 7(2), 210. <https://doi.org/10.20473/jebis.v7i2.26147>
- Oktavia, O., Siregar, S. V., Wardhani, R., & Rahayu, N. (2019). The Effects of Financial Derivatives on Earnings Management and Market Mispricing. *Gadjah Mada International Journal of Business*, 21(3), 289. <https://doi.org/10.22146/gamaijb.34112>
- Opler, T. C., & Titman, S. (1994). Financial Distress and Corporate Performance. *The Journal of Finance*, 49(3), 1015–1040. <https://doi.org/10.1111/j.1540-6261.1994.tb00086.x>
- Prihastomo, E. D., & Khafid, M. (2018). Accounting Analysis Journal The Effect of Bonus Compensation and Leverage on Earnings Management with Financial Performance as Intervening Variable. *Accounting Analysis Journal*, 7(1), 52–60. <https://doi.org/10.15294/aaj.v5i3.18490>
- Ranjbar, S., & Farsad Amanollahi, G. (2018). The effect of financial distress on earnings management and unpredicted net earnings in companies listed on Tehran Stock Exchange. *Management Science Letters*, 933–938. <https://doi.org/10.5267/j.msl.2018.6.015>
- Restianti, T., & Agustina, L. (2018). The Effect of Financial Ratios on Financial Distress Conditions in Sub Industrial Sector Company. *Accounting Analysis Journal*, 1.
- Rezende, F. F., Montezano, R. M. da S., Oliveira, F. N. de, & Lameira, V. de J. (2017). Predicting financial distress in publicly-traded companies. *Revista Contabilidade & Finanças*, 28(75), 390–406. <https://doi.org/10.1590/1808-057x201704460>
- Rianti, I. P., & Yadiati, W. (2018). How Financial Distress Influence By Firm Size. *INTERNATIONAL JOURNAL OF SCIENTIFIC & TECHNOLOGY RESEARCH*, 7(1). www.ijstr.org
- Saputri, L. (2019). Accounting Analysis Journal The Effect of Leverage, Liquidity and Profitability on Financial Distress with the Effectiveness of the Audit Committee as a Moderating Variable ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 8(1), 38–44. <https://doi.org/10.15294/aaj.v8i1.25887>

- Sayidah, N., Assagaf, A., & Faiz, Z. (2020). Does earning management affect financial distress? Evidence from state-owned enterprises in Indonesia. *Cogent Business & Management*, 7(1), 1832826. <https://doi.org/10.1080/23311975.2020.1832826>
- Smith, Z. R., & Wells, C. S. (2006). *Central Limit Theorem and Sample Size*.
- Subekti, I., & Sumargo, D. K. (2015). Family Management, Executive Compensation and Financial Performance of Indonesian Listed Companies. *Procedia - Social and Behavioral Sciences*, 211, 578–584. <https://doi.org/10.1016/j.sbspro.2015.11.076>
- Surbakti, L. P., Elisa, H., & Samosir, S. (n.d.). *Earnings Quality and the Effect of Internal Monitoring Corporate Governance: Evidence from Indonesia*. www.foura.org
- Tian, Q., & Peterson, D. K. (2016). The effects of ethical pressure and power distance orientation on unethical pro-organizational behavior: the case of earnings management. *Business Ethics: A European Review*, 25(2), 159–171. <https://doi.org/10.1111/beer.12109>
- Watts, R. L. ;, & Zimmerman, J. L. (1990). *The Accounting Review* (Vol. 65).
- Yuniarto, B., Nisa, L. K., Junaedi, T. N. T., Yanto, H., & Shufiyyati, S. (2023). Russia-Ukraine War's Effects on Southeast Asian Countries' Economics. *Indonesian Journal of Multidisciplinary Science*, 2(9), 3144–3151. <https://doi.org/10.55324/ijoms.v2i9.555>
- Zainudin, Z., Hassan, H., Jaafar Sidik, M. H., & Zaini, S. M. (2023). Prediction Financial Distress: The Pro-Technology Technique of Altman Z-Score Model. *Journal of Information Technology Management*, 15(2), 25–45. <https://doi.org/10.22059/jitm.2023.92334>
- Zhafirah, A., & Majidah, &. (2019). Analisis Determinan Financial Distress (Studi Empiris Pada Perusahaan Subsektor Tekstil dan Garmen Periode 2013-2017). *Jurnal Riset Akuntansi Dan Keuangan*, 7(1), 195–202. <https://doi.org/10.17509/jrak.v7i1.15497>
- Zhang, Z. (2015). Under-performance of listed companies? Real earnings management and M&A: Chinese empirical evidence. *Journal of Industrial Engineering and Management*, 8(2). <https://doi.org/10.3926/jiem.1330>