

DAFTAR PUSTAKA

- Arista, S., Wahyudi, T., & Yusnaini, Y. (2019). Pengaruh Struktur Corporate Governance Dan Audit Tenure Terhadap Integritas Laporan Keuangan. *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi*, 12(2), 81–98. <https://doi.org/10.29259/ja.v12i2.9310>
- Ayem, S., & Yuliana, D. (2019). Pengaruh independensi auditor, kualitas audit, manajemen laba, dan komisaris independen terhadap integritas laporan keuangan (Studi kasus pada perusahaan perbankan yang terdaftar di BEI periode 2014–2017). *Jurnal Akuntansi & Manajemen Akmenika*, 16(1), 197–207.
- Ayorinde, B., & Babajide, O. (2015). Audit Tenure, Rotation and Accounting Conservatism: Empirical Evidences from Nigeria. *Journal of Business & Financial Affairs*, 04(03). <https://doi.org/10.4172/2167-0234.1000150>
- Company, P., Jensen, C., & Meckling, H. (1976). *Theory Of Firm : Managerial Behavior, Agency Cost and Ownership Structure I. Introduction and summary* In this paper WC draw on recent progress in the theory of (1) property rights , firm . In addition to tying together elements of the theory of e. 3, 305–360.
- Dewi, N. K. H. S., & Putra, I. M. P. D. (2016). Pengaruh Mekanisme Corporate Governance Pada Integritas Laporan Keuangan. *E-Jurnal Akuntansi*, 15(3), 2269–2296.
- Eva Rosliana Dewi, D. A. R. dan D. U. (2019). Pengaruh Struktur Corporate Governance Dan Audit Tenure Terhadap Integritas Laporan Keuangan. *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi*, 12(2), 81–98. <https://doi.org/10.29259/ja.v12i2.9310>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Gine Das Prena, K. D. U. D. C. (2020). The Influence Of Audit Tenure, Independent Commissioner, Audit Committe, And Audit Quality on Integrity Of Financial Statments. *Journal of Chemical Information and Modeling*, 18(Econosains), 39–49.
- Hamdani, T. (2018). Bank Bukopin Permak Laporan Keuangan, Ini Kata BI dan OJK. *Detik Finance*, 1. <https://finance.detik.com/moneter/d-3994551/bank-bukopin-permak-laporan-keuangan-ini-kata-bi-dan-ojk>
- Healy, P. M., & Wahlen, J. M. (1998). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*, November. <https://doi.org/10.2139/ssrn.156445>
- Ikatan Akuntan Indonesia. (2020). *PSAK 1 Paragraf 9*.
- Indrasari, A., Yuliandhari, W.S., & Triyanto, D.N (2017). Pengaruh Komisaris Independen, komite audit, dan Financial distress terhadap integritas laporan

- keuangan. *jurnal akuntansi*, 20(1), 117. <https://doi.org/1024912/ja.v20i1.79>
- Lubis, I.P., Fujianti, L., & Amyulianthy, R. (2019). Pengaruh Ukuran KAP, Ukuran Perusahaan dan Manajemen laba terhadap integritas laporan keuangan .*Ultima Accounting*, 10(2) 138-149. <https://doi.org/10.31937/akuntansi.v10i2.993>.
- Machdar, N. M., & Nurdiniah, D. (2018). The Influence of Reputation of Public Accounting Firms on the Integrity of Financial Statements with Corporate Governance as the Moderating Variable. *Binus Business Review*, 9(3), 177. <https://doi.org/10.21512/bbr.v9i3.4311>
- OJK. (2014). Peraturan Otoritas Jasa Keuangan Nomor 33/ POJK. 04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. *Ojk.Go.Id*, 1–21.
- Peraturan Pemerintah Nomor 20 tahun 2015. (2015). *Peraturan Pemerintah Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik*. 1–23.
- Priharta, A. (2017). Pengaruh Corporate Governance terhadap Integritas Laporan Keuangan. *JABE (Journal of Applied Business and Economic)*, 3(4), 234. <https://doi.org/10.30998/jabe.v3i4.1779>
- Putra, D. S. T., & Muid, D. (2012). Pengaruh Independensi, Mekanisme Corporate Governance, Kualitas Audit dan Manajemen Laba Terhadap Integritas Laporan Keuangan. *Jurnal Akuntansi Dan Ekonomi, Volume 1 N(Diponegoro Journal Of Accounting)*.
- Saad, B., & Abdillah, A. F. (2019). Analisis Pengaruh Ukuran Perusahaan, Leverage, Audit Tenure, Dan Financial Distress Terhadap Integritas Laporan Keuangan. *Jurnal Ilmu Manajemen Oikonomia*, 15(1), 70–85.
- Safir, Makkl.(2020). Kronologi Kasus Jiwasraya, Gagal bayar Hingga Dugaan Korupsi.CNNIndonesia,1.<https://www.cnnindonesia.com/ekonomi/20200108111414-78463406/kronologi-kasus-jiwasraya-gagal-bayar-hingga0dugaan-korupsi>.
- Sauqi, A., Akram, & Pituringsih, E. (2017). the Effect of Corporate Governance Mechanisms, Auditor Independence, and Audit Quality To Integrity of Financial Statements. *International Conference and Call for Papers*, 20. <http://jurnal.stie-mandala.ac.id/index.php/e proceeding/article/view/191>
- Savitri,E(2016).Corporate governance mechanism and the moderating effect of independency on the integrity of financial reporting.investment management and financial innovations, 13 (4), 68-74. <https://doi-org/10.21511/imfi.13.16.6>
- Scott, W. R. (2015). *Financial Accounting Theory*.
- Sitti Khatijah. (2019). *Pengaruh Good Corporate Governance dan Manajemen Laba terhadap Integritas Laporan Keuangan*. 4(1), 75–84.

- Sugiyono.(2018)Statistikuntukpenelitian.pdf(pp.1370).<https://drive.google.com/file/d/0ByPwHcVompuhVFczOE5TTlpJMjg/view>
- Sulistyanto, S. (2015). *Manajemen Laba. Teori dan Model Empiris*. PT Gramedia Widiasarana.
- Suyono, E.(2017).Berbagai Model Pengukuran Earnings Management: Mana Yang Paling Akurat.Sustainable Competitive Advantage-7 (Sca-7) F,7 (universitas jendral soedirman), 303-324.
- Wiley, J. (2018). *Intermediate Accounting IFRS Edition*.
- Wulandari, M., Hernawati, E., Nur, H., & Ermaya, L. (2020). *Pengaruh Corporate Governance , Kepemilikan Asing Dan Audit Tenure Terhadap Integritas Laporan Keuangan*. 8(3).
- Yuliana, N., W, E. M., & D, R. R. (2018). Pengaruh Good Corporate Governance Dan Manajemen Laba Terhadap Integritas Laporan Keuangan. *Universitas Islam Batik Surakarta*, 1–14.
- Zuhra, W. U. N. Z. (2016). Menutupi Luka BumiPutera. *Tirto.Id*, 1. <https://tirto.id/menutupi-luka-bumiputera-bvMA>