

## DAFTAR PUSTAKA

- Alvin Arens and James K. Loebbeck. (2000). Auditing: An Integrated Approach, Eighth Edition. *Issues in Accounting Education*, 15(4), 733–734.
- Asri Mustika, N. W., & Latrini, M. Y. (2018). Pengaruh Kualitas Audit Terhadap Manajemen Laba. *E-Jurnal Akuntansi*, 25, 434.
- Beyer, B. D., Nabar, S. M., & Rapley, E. T. (2018). Real earnings management by benchmark-beating firms: Implications for future profitability. *Accounting Horizons*, 32(4), 59–84. <https://doi.org/10.2308/acch-52167>
- Bills, K. L., Swanquist, Q. T., & Whited, R. L. (2016). Growing Pains: Audit Quality and Office Growth. *Contemporary Accounting Research*, 33(1), 288–313. <https://doi.org/10.1111/1911-3846.12122>
- Burgstahler, D., & Dichev, I. (1997). Earnings management to avoid earnings decreases and losses. *Journal of Accounting and Economics*, 24(1), 99–126. [https://doi.org/10.1016/S0165-4101\(97\)00017-7](https://doi.org/10.1016/S0165-4101(97)00017-7)
- Chang, C. J., Luo, Y., & Zhou, L. (2017). Audit deficiency and auditor workload: Evidence from PCAOB triennially inspected firms. *Review of Accounting and Finance*, 16(4), 478–496. <https://doi.org/10.1108/RAF-03-2017-0050>
- Christiani, I., & Nugrahanti, Y. W. (2014). Pengaruh Kualitas Audit Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 16(1), 52–62. <https://doi.org/10.9744/jak.16.1.52-62>
- Cohen, J. R., & Simnett, R. (2015). CSR and assurance services: A research agenda. *Auditing*, 34(1), 59–74. <https://doi.org/10.2308/ajpt-50876>
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of*

*Accounting and Economics*, 50(2–3), 344–401.  
<https://doi.org/10.1016/j.jacceco.2010.09.001>

Dechow, P. M., Richardson, S. A., & Tuna, I. (2003). Why are earnings kinky? An examination of the earnings management explanation. *Review of Accounting Studies*, 8(2–3), 355–384.  
<https://doi.org/10.1023/a:1024481916719>

Eacott, S. (2015). Educational Leadership Relationally. *Educational Leadership Relationally*. <https://doi.org/10.1007/978-94-6209-911-1>

Ghozali, I. (2011). Aplikasi Analisis Multivariate Dengan Program SPSS 19. *Edisi Kelima Semarang : Badan Penerbitan Universitas Diponegoro*, 5(10), 72–84.

Gul, F. A., Ma, S. M., & Lai, K. (2017). Busy auditors, partner-client tenure, and audit quality: Evidence from an emerging market. *Journal of International Accounting Research*, 16(1), 83–105. <https://doi.org/10.2308/jiar-51706>

Guthrie, J., & Parke, L. (2012). Accounting, Auditing & Accountability Journal. *Qualitative Research in Accounting & Management*, 9(3), 76–79.  
<https://doi.org/10.1108/qram.2012.31409caa.006>

Habib, A., & Hansen, J. C. (2008). Target Shooting: Review of Earnings Management around Earnings Benchmarks. *Journal of Accounting Literature*, 27(4), 25–70.

Hansen, S. C., Kumar, K. R., & Sullivan, M. W. (2011). Auditor Capacity Stress and Audit Quality: Market-Based Evidence from Andersen's Indictment. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1324830>

Herawati, J. (2017). *Jurnal manajemen*. 7(1), 27–33.

Herusetya, A. (2012). ANALISIS KUALITAS AUDIT TERHADAP MANAJEMEN LABA AKUNTANSI: STUDI PENDEKATAN COMPOSITE MEASURE VERSUS CONVENTIONAL MEASURE. *Jurnal Akuntansi Dan Keuangan Indonesia*, 9(2), 117–135.

<https://doi.org/10.21002/jaki.2012.08>

Jia, Y. (2013). Meeting or Missing Earnings Benchmarks: The Role of CEO Integrity. *Journal of Business Finance and Accounting*, 40(3–4), 373–398. <https://doi.org/10.1111/jbfa.12014>

Kemaev, E. N. (2017). Pengaruh Audit Tenure, Spesialisasi Auditor, Ukuran KAP, dan Workload Terhadap Kualitas Audit. *Bulletin of the Kalmyk Institute for Humanities of the Russian Academy of Sciences*, 7(2), 1–21.

Kilic, S. (2015). Binary logistic regression analysis. *Journal of Mood Disorders*, 5(4), 191. <https://doi.org/10.5455/jmood.20151202122141>

Kross, W. J., Ro, B. T., & Suk, I. (2011). Consistency in meeting or beating earnings expectations and management earnings forecasts. *Journal of Accounting and Economics*, 51(1–2), 37–57. <https://doi.org/10.1016/j.jacceco.2010.06.004>

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.

Lee Larson, L. (2004). Internal auditors and job stress. *Managerial Auditing Journal*, 19(9), 1119–1130. <https://doi.org/10.1108/02686900410562768>

López, D. M., & Peters, G. F. (2011). Auditor workload compression and busy season auditor switching. *Accounting Horizons*, 25(2), 357–380. <https://doi.org/10.2308/acch-10026>

Luhglatno, L. (2010). ANALISIS PENGARUH KUALITAS AUDIT TERHADAP MANAJEMEN LABA. *Jurnal ASET (Akuntansi Riset)*, 2(1), 319. <https://doi.org/10.17509/jaset.v2i1.10002>

Morissan. (2012). *Pengertian Populasi Menurut Para Ahli*. Dosen Pendidikan.

Persellin, J., Schmidt, J. J., & Wilkins, M. S. (2014). Auditor Perceptions of Audit Workloads, Audit Quality, and the Auditing Profession. *SSRN Electronic Journal*, 33(4), 95–117. <https://doi.org/10.2139/ssrn.2534492>

- Praptitorini, M. D., & Januarti, I. (2011). ANALISIS PENGARUH KUALITAS AUDIT, DEBT DEFAULT DAN OPINION SHOPPING TERHADAP PENERIMAAN OPINI GOING CONCERN. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(1), 78–93. <https://doi.org/10.21002/jaki.2011.05>
- 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>
- Safrihana, R., & Rahani, W. (2019). Pengaruh Ukuran KAP, Spesialisasi Industri Auditor, dan Audit Capacity Stress Terhadap Manajemen Laba Melalui Manipulasi Aktivitas Riil. *Jurnal Akuntansi Aktual*, 6(2), 280–289. <https://doi.org/10.17977/um004v6i22019p280>
- Setiawan, L., & Fitriany, F. (2011). PENGARUH WORKLOAD DAN SPESIALISASI AUDITOR TERHADAP KUALITAS AUDIT DENGAN KUALITAS KOMITE AUDIT SEBAGAI VARIABEL PEMODERASI. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(1), 36–53. <https://doi.org/10.21002/jaki.2011.03>
- Sugiyono. (2011). Populasi, Sampel, Pengujian Normalitas Data. *Statistika Untuk Penelitian*.
- Uma Sekaran & Bougie. (2013). Research Method for Business: A skill Building Approach, 6th edition. Wiley&Son Ltd. *United States: John Wiley & Sons Inc.*, 7(6), 142.