

DAFTAR PUSTAKA

- Ade Nahdiatul Hasanah, M. S. P. (2018). audit tenure « Akuntabilitas. *Akuntansi*, 5(1), 11–21. <https://akuntabilitasuinjkt.wordpress.com/tag/audit-tenure/>
- Alhadab, M., & Clacher, I. (2018). The impact of audit quality on real and accrual earnings management around IPOs. *British Accounting Review*, 50(4), 442–461. <https://doi.org/10.1016/j.bar.2017.12.003>
- Astuti, C. D., & Pangestu, N. (2019). *Kualitas Audit , Karakteristik Perusahaan Dan*. 19(2), 191–208.
- Beyer, A., Guttman, I., & Marinovic, I. (2019). Earnings management and earnings quality: Theory and Evidence. *Accounting Review*, 94(4), 77–101. <https://doi.org/10.2308/accr-52282>
- Buana, U. M., Islam, U., & Syarif, N. (2007). *The 1 st Accounting Conference The 1 st Accounting Conference. November*, 1–18.
- Chen, C., Lin, C., & Lin, Y. (2008). Audit partner tenure, audit firm tenure, and discretionary accruals. *Contemporary Accounting Research*, 25(2), 215–245. <http://onlinelibrary.wiley.com/doi/10.1506/car.25.2.5/abstract>
- Chi, W., & Huang, H. (2005). Discretionary Accruals, Audit-Firm Tenure and Audit-Partner Tenure: Empirical Evidence from Taiwan. *Journal of Contemporary Accounting & Economics*. [https://doi.org/10.1016/s1815-5669\(10\)70003-5](https://doi.org/10.1016/s1815-5669(10)70003-5)
- Chi, W., Lisic, L. L., & Pevzner, M. (2011). Is enhanced audit quality associated with greater real earnings management? *Accounting Horizons*. <https://doi.org/10.2308/acch-10025>
- 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., & Zarowin, P. (2008). *Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Abstract*.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Febriinta, C. N., & Siregar, S. V. (2014). Manajemen Laba Akruar, Manajemen Laba Riil, dan Biaya Modal. *Jurnal Akuntansi Multiparadigma*, 5(3).

<https://doi.org/10.18202/jamal.2014.12.5027>

- 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>
- Gul, F. A., Fung, S. Y. K., & Jaggi, B. (2009). Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*. <https://doi.org/10.1016/j.jacceco.2009.03.001>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Khanh, H. T. M., & Khuong, 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>
- Kitiwong, W. (2014). EARNINGS MANAGEMENT AND AUDIT QUALITY : EVIDENCE FROM SOUTHEAST ASIA WEERAPONG KITIWONG University of York. (*Doctoral Dissertation; University of York*).
- 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. www.jraba.org
- Myers, J. N., Myers, L. A., & Omer, T. C. (2003). Exploring the term of the auditor-client relationship and the quality of earnings: A case for mandatory auditor rotation? *Accounting Review*. <https://doi.org/10.2308/accr.2003.78.3.779>
- Pujilestari, R., & Herusetya, A. (2013). Pengaruh Kualitas Audit Terhadap Manajemen Laba Transaksi Real - Pengakuan Pendapatan Strategis. *Jurnal Akuntansi Dan Keuangan*, 15(2), 75–85. <https://doi.org/10.9744/jak.15.2.75-85>
- 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>
- Van Johnson, E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-Firm Tenure and the Quality of Financial Reports. *Contemporary Accounting Research*. <https://doi.org/10.1506/LLTH-JXQV-8CEW-8MXD>
- Zang, A. Y. (2012). Evidence on the trade-off between real activities manipulation and accrual-based earnings management. *Accounting Review*. <https://doi.org/10.2308/accr-10196>