

REFERENCES

- Abbadi, S.S., Hijazi, Q.F., & Al-Rahahleh, S.A. (2016). Corporate Governance Quality and Earnings Management: Evidence from Jordan. *Australasian Accounting, Business and Finance Journal*, 10(2), 55-75. <http://dx.doi.org/10.14453/aabfj.v10i2.4>
- Anggraeni, W. (2011). Analisis Tingkat Discretionary Accrual Sebelum dan Sesudah Penurunan Tarif Pajak Penghasilan Badan 2008 (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2009). (Undergraduate Thesis, Universitas Diponegoro Semarang). <http://eprints.undip.ac.id/29250/>
- Anindya, W., & Yuyetta, E. N. A. (2020). Pengaruh Leverage, Sales Growth, Ukuran Perusahaan dan Profitabilitas Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 9(3), 1-14. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/29136>
- Beneish, M. D. (2001). Earnings Management: A Perspective. *Managerial Finance*, 27(12), 1-16. <http://dx.doi.org/10.2139/ssrn.269625>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamental of Financial Management* (15th ed.). Cengage
- Darmawan. (2020). *Dasar – Dasar Memahami Rasio dan Laporan Keuangan*. Yogyakarta: UNY Press.

- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193-225.
<https://www.jstor.org/stable/248303>
- Dini, M., & Fipiariny, S. (2019). Pengaruh Corporate Governance Terhadap Manajemen Laba Pada Perusahaan Manufaktur di BEI Periode 2013 – 2017. *Jurnal Akuntanika*, 5(2), 1-16.
<http://www.journal.poltekanika.ac.id/index.php/akt/article/view/111>
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *Academy of Management Review*, 14(1), 57-74. <https://doi.org/10.2307/258191>
- Firnanti, F., Pirzada, K., & Budiman. (2019). Company Characteristics, Corporate Governance, Audit Quality Impact on Earnings Management. *Accounting and Finance Review*, 4(2), 43-49. [https://doi.org/10.35609/afr.2019.4.2\(2\)](https://doi.org/10.35609/afr.2019.4.2(2))
- Ghaleb, B. A. A., & Kamardin, H. (2018). Real Earnings Management: A Review of Literature and Future Research. *Asian Journal of Finance and Accounting*, 10(1), 440-456. <http://dx.doi.org/10.5296/ajfa.v10i1.13282>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (8th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Gitman, L. J and Zutter, C. J. (2015). *Principle of Managerial Finance* (14th ed.). Global Edition. Pearson Education Limited
- Healy, P. M., & Wahlen, J. M. (1999). *A Review of the Earnings Management Literature and its Implications for Standard Setting*.
<https://dx.doi.org/10.2139/ssrn.156445>
- Hery, S. M. (2015). *Analisis Kinerja Manajemen*. Jakarta: Grasindo

- Kurniawati, E. (2019). Pengaruh Kepemilikan Manajerial, Dewan Direksi, Leverage, dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Food and Beverage Yang Terdaftar Di Bursa Efek Indonesia 2014-2018). (Undergraduate Thesis, Universitas Wijaya Putra). <http://eprints.uwp.ac.id/id/eprint/993/5/SKRIPSII.pdf>
- Kustono, A. S. (2020). Motive Behind Earning Management Practices in Public Property and Real Estate Companies. *Akrual: Jurnal Akuntansi*, 12(1), 49-64. <https://doi.org/10.26740/jaj.v12n1.p49-64>
- Lemus, E. (2014). The Financial Collapse of the Enron Corporation and its Impact in the United States Capital Market. *Global Journal of Management and Business Research*, 14(4). <https://journalofbusiness.org/index.php/GJMBR/article/view/1539>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm : Managerial Behavior, Agency Cost And Ownership Structure. *Journal of Financial Economics*, 3(4), 305-360. [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, N. V. (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. https://www.researchgate.net/profile/Khanh-Hoang-10/publication/334194297_International_Journal_of_Economics_and_Financial_Issues_Audit_Quality_Firm_Characteristics_and_Real_Earnings_Management_The_Case_of_Listed_Vietnamese_Firms/links/5d1c7ad9458515c11c0ce869/International-Journal-of-Economics-and-Financial-Issues-Audit-

Quality-Firm-Characteristics-and-Real-Earnings-Management-The-Case-of-Listed-Vietnamese-Firms.pdf

Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2012). *Intermediate Accounting* (14th ed.). John Wiley & Sons, Inc.

Moghaddam, A., & Abbaspour, N. (2017). The Effect of Leverage and Liquidity Ratios on Earnings Management and Capital of Banks Listed on Tehran Stock Exchange. *International Review of Management and Marketing*, 7(4), 99-107.

<https://www.econjournals.com/index.php/irmm/article/download/5595/pdf>

Monica, & Sufiyati. (2019). Faktor-Faktor Yang Mempengaruhi Praktik Earnings Management. *Jurnal Multiparadigma Akuntansi*, 1(4), 1066-1075. <https://journal.untar.ac.id/index.php/jpa/article/download/5684/3786>

Nasution, S. T. A., Putri, R. F., Muda, I., & Ginting, S. (2018). Positive Accounting Theory: Theoretical Perspectives on Accounting Policy Choice. *Unimed International Conference on Economics Education and Social Science*, 1128-1133. <http://dx.doi.org/10.5220/0009506011281133>

Oktasari, D. P. (2020). Effects of Capital Structure, Profitability and Firm Size Towards Earning Management in Manufacturing Companies. *EPRA International Journal of Research and Development*, 5(5), 74-83. <https://doi.org/10.36713/epra4334>

Osadchy, E. A., Akhmetshin, E. M., Amirova, E. F., Bochkareva, T. N., Gazizyanova, Y.Y., & Yumashev, A. V. (2018). Financial Statement of a Company as an Information Base for Decision-Making in a Transforming

- Economy. *European Research Studies Journal*, 21(2), 339-350.
https://www.ersj.eu/dmdocuments/26.OSADCHY_ET_AL_XXI_2_18.pdf
- Panda, B., & Leepsa, N. (2017). Agency Theory: Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, 10(1), 74-95. <http://dx.doi.org/10.1177/0974686217701467>
- Pramana, R., & Firnanti, F. (2020). Motivation, Tax, and Firm's Condition Effect on Earnings Management. *Advances in Economics, Business and Management Research*, 365-370. <https://www.atlantispress.com/article/125933198.pdf>
- Saniamisha, I. M., & Jin, T. F. (2019). Faktor-Faktor Yang Mempengaruhi Manajemen Laba Pada Perusahaan Non Keuangan Di BEI. *Jurnal Bisnis dan Akuntansi*, 21(1), 59-72. <https://doi.org/10.34208/jba.v21i1a-1.709>
- Scott, W. R. (2015). *Financial Accounting Theory* (7th ed.). Pearson Canada.
- Setiawati, L. & Na'im, A. (2000). Manajemen Laba. *Jurnal Ekonomi dan Bisnis Indonesia*, 15(4), 424-441.
<https://journal.ugm.ac.id/jieb/article/view/39145/22202>
- Subramanyam, K. R. (2017). *Analisis Laporan Keuangan* (11th ed.). Jakarta: Salemba Empat.
- Sudana, I. M. (2019). *Manajemen Keuangan Teori dan Praktek*. Surabaya: Airlangga University Press.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta

- Sujarweni, V. W. (2017). *Analisis Laporan Keuangan: Teori, Aplikasi, & Hasil Penelitian*. Yogyakarta: Pustaka Baru Press.
- Sulaksono, B. (2018). Faktor-Faktor Yang Mempengaruhi Manajemen Laba Pada Perusahaan Non Keuangan Publik. *Jurnal Bisnis dan Akuntansi*, 20(2), 127-134. <https://doi.org/10.34208/jba.v20i2.418>
- Susanto, Y. K., & Pradipta, A. (2020). Earning Management: Opportunistic Behavior VS External Monitoring Mechanisms. *International Journal of Business, Economics and Law*, 23(1), 310-314. <https://www.ijbel.com/wp-content/uploads/2020/12/IJBEL23-211.pdf>
- Tulcanaza-Prieto, A. B., Lee, Y., & Koo, J. (2020). Effect of Leverage on Real Earnings Management: Evidence from Korea. *Economic and Business Aspects of Sustainability*, 12(6), 1-20. <https://doi.org/10.3390/su12062232>
- Zakia, V., Diana, N., & Mawardi, M. C. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, Leverage, Profitabilitas, Pertumbuhan Penjualan Terhadap Manajemen Laba Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ilmiah Riset Akuntansi*, 8(4), 26-39. <http://riset.unisma.ac.id/index.php/jra/article/view/2390>