

## REFERENCE

*2020-Report-to-the-Nations (ACFE)*. (n.d.).

Baik, B., Brockman, P. A., Farber, D. B., & Lee, S. S. (2018). Managerial ability and the quality of firms' information environment. *Journal of Accounting, Auditing and Finance*, 33(4), 506–527. <https://doi.org/10.1177/0148558X17742820>

Bamber, L. S., Jiang, J., & Wang, I. Y. (2010). What's my style? The influence of top managers on voluntary corporate financial disclosure. *Accounting Review*, 85(4), 1131–1162. <https://doi.org/10.2308/accr.2010.85.4.1131>

Chrisman, J. J. (2019). Stewardship Theory: Realism, Relevance, and Family Firm Governance. In *Entrepreneurship: Theory and Practice* (Vol. 43, Issue 6, pp. 1051–1066). SAGE Publications Ltd. <https://doi.org/10.1177/1042258719838472>

Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. In *Journal of Management* (Vol. 37, Issue 1, pp. 39–67). <https://doi.org/10.1177/0149206310388419>

Cristina, T., Marian, S., Veronica, G., & Dan-Andrei, C. (2021). Fiscal and accounting fraud risk detection using beneish model. A romanian case study. *International Journal of Business and Society*, 22(1), 296–312. <https://doi.org/10.33736/IJBS.3176.2021>

Demerjian, P. R., Lev, B., Lewis, M. F., & McVay, S. E. (2013). Managerial ability and earnings quality. *Accounting Review*, 88(2), 463–498. <https://doi.org/10.2308/accr-50318>

- Habib, A., Ranasinghe, D., Muhammadi, A. H., & Islam, A. (2018a). Political connections, financial reporting and auditing: Survey of the empirical literature. *Journal of International Accounting, Auditing and Taxation*, 31, 37–51. <https://doi.org/10.1016/j.intaccudtax.2018.05.002>
- Hooda, N., Bawa, S., & Rana, P. S. (2018). Fraudulent Firm Classification: A Case Study of an External Audit. *Applied Artificial Intelligence*, 32(1), 48–64. <https://doi.org/10.1080/08839514.2018.1451032>
- Managerial Ability, Political Connection, and Fraudulent Financial Reporting in Indonesia.* (n.d.).
- Maulana, A., & Wati, L. N. (2019a). Pengaruh koneksi politik dan struktur kepemilikan manajerial terhadap nilai perusahaan. *Jurnal akuntansi*, 8(1). <http://ejournal.stiemj.ac.id/index.php/akuntansi>
- Minerva, L., Sumeisey, V. S., Stefani, S., Wijaya, S., & Lim, C. A. (2020). Pengaruh Kualitas Audit, Debt Ratio, Ukuran Perusahaan dan Audit Lag terhadap Opini Audit Going Concern. *Owner*, 4(1), 254. <https://doi.org/10.33395/owner.v4i1.180>
- Muzakki, F. (2020). The Global Political Economy Impact Of Covid-19 And The Implication to Indonesia. *Journal of Social Political Sciences JSPS*, 1(2).
- Ozcelik, H. (2020). An Analysis Of Fraudulent Financial Reporting Using The Fraud Diamond Theory Perspective: An Empirical Study On The Manufacturing Sector Companies Listed On The Borsa Istanbul. In *Contemporary Studies in Economic and Financial Analysis* (Vol. 102, pp. 131–153). Emerald Group Holdings Ltd. <https://doi.org/10.1108/S1569-375920200000102012>

- Rizki Junaidi, R., & Veronica Siregar, S. (2018). The effect of political connection and earnings management on management compensation. In *Int. J. Business and Globalisation* (Vol. 26, Issue 2).
- Rosida, K., Setyawan, D., Akuntansi, J., & Ekonomi, F. (n.d.). *Volume 1 Nomor 1 Tahun 2021 12 Pengaruh Financial Stability, Nature Of Industry, Pergantian Kap, Pergantian Direksi, dan Political Connection dalam Mendeteksi Fraudulent Financial Reporting*. [www.accountingsholarforum.com](http://www.accountingsholarforum.com)
- Rosser, A., King, P., & Widoyoko, D. (2021). *The Political Economy of the Learning Crisis in Indonesia*.
- Setin, S., & Murwaningsari, E. (2018). The effect of Managerial Ability towards Earning Quality with Audit Committee as Moderating Variable. In [www.jbrmr.com](http://www.jbrmr.com) *A Journal of the Academy of Business and Retail Management* (Vol. 12). ABRM. [www.jbrmr.com](http://www.jbrmr.com)
- Tyara, C. (2021). To cite this article: Isnalita, C,T (2021) Ethnic Diversity, Political Connection And Performance Of The Company. *Review of International Geographical Education (RIGEO)*, 11(4), 446–452. <https://doi.org/10.48047/rigeo.11.04.40>
- Wang, Z., Chen, M. H., Chin, C. L., & Zheng, Q. (2017a). Managerial ability, political connections, and fraudulent financial reporting in China. *Journal of Accounting and Public Policy*, 36(2), 141–162. <https://doi.org/10.1016/j.jaccpubpol.2017.02.004>
- Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, & Meirawati, E. (2020). Financial statement fraud risk factors of fraud triangle: Evidence from Indonesia.

*International Journal of Financial Research*, 11(4), 36–51.  
<https://doi.org/10.5430/ijfr.v11n4p36>

Zalata, A. M., Tauringana, V., & Tingbani, I. (2018). Audit committee financial expertise, gender, and earnings management: Does gender of the financial expert matter? *International Review of Financial Analysis*, 55, 170–183.  
<https://doi.org/10.1016/j.irfa.2017.11.002>

