

DAFTAR REFERENSI

- Abdul Karim Muhammad, Z., & Sahib Al-zubaidi, D. Y. (2023). The Impact of A Company's Financial Performance on The Relationship Between Free Cash Flow and Capital Structure. *Russian Law Journal*, *XI*, 10.
- Abdullah, S., & Syiah Kuala, U. (2002). Free Cash Flow, Agency Theory Dan Signaling Theory: Konsep dan Riset Empiris. *Jurnal Akuntansi Dan Investasi*, *3*(2), 151–170.
- Abramo, G., D'Angelo, C. A., & Di Costa, F. (2019). When Research Assessment Exercises Leave Room for Opportunistic Behavior by The Subjects Under Evaluation. *Journal of Informetrics*, *13*(3), 830–840. <https://doi.org/10.1016/j.joi.2019.07.006>
- Ali, C. Ben. (2020). Agency Theory and Fraud. *Emerald Publishing Limited*, 149–167. <https://doi.org/10.1108/978-1-78973-417-120201009>
- Altman, E. I. (2000). Predicting Financial Distress of Companies: Revisiting The Z-Score and ZETA Models. In *Edward Elgar Publishing* (Vol. 1).
- Andriani, N., & Nursiam. (2018). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit dan Reputasi Auditor terhadap Kualitas Audit. *Riset Akuntansi Dan Keuangan Indonesia*, *3*(1). <https://doi.org/10.23917/reaksi.v3i1.5559>
- Aobdia, D. (2019). Do Practitioner Assessments Agree with Academic Proxies for Audit Quality? Evidence from PCAOB and Internal Inspections. *Journal of Accounting and Economics*, *67*(1), 144–174. <https://doi.org/10.1016/j.jacceco.2018.09.001>
- Armour, J., Hansmann, H., & Kraakman, R. (2009). *Agency Problems, Legal Strategies and Enforcement*. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1436555
- Asante-Appiah, B. (2020). Does the severity of a client's negative environmental, social and governance reputation affect audit effort and audit quality? *Journal of Accounting and Public Policy*, *39*(3). <https://doi.org/10.1016/j.jaccpubpol.2019.106713>

- Aviantara, R. (2023). Scoring The Financial Distress and The Financial Statement Fraud of Garuda Indonesia with «DDCC» As The Financial Solutions. *Journal of Modelling in Management*, 18(1), 1–16. <https://doi.org/10.1108/JM2-01-2020-0017>
- BBC News Indonesia. (2023). KPK Tetapkan Karen Agustiawan sebagai Tersangka, Siapa Dia dan Bagaimana Kasusnya? *BBC NEWS INDONESIA*.
- Bougie, R., & Sekaran, U. (2019). *Research Methods for Business: A Skill Building Approach* (8th ed.). wiley.
- Charalambakis, E. C., & Garrett, I. (2019). On Corporate Financial Distress Prediction: What Can We Learn From Private Firms in A Developing Economy? Evidence from Greece. *Review of Quantitative Finance and Accounting*, 52(2), 467–491. <https://doi.org/10.1007/s11156-018-0716-7>
- Chen, H., Hua, S., Liu, Z., & Zhang, M. (2019). Audit Fees, Perceived Audit Risk, and The Financial Crisis of 2008. *Asian Review of Accounting*, 27(1), 97–111. <https://doi.org/10.1108/ARA-01-2017-0007>
- Chung, R., Firth, M., & Kim, J. B. (2005). Earnings management, surplus free cash flow, and external monitoring. *Journal of Business Research*, 58(6), 766–776. <https://doi.org/10.1016/j.jbusres.2003.12.002>
- De Angelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3, 183–199. [https://doi.org/0165-4101/81/000\(04\)000/\\$02.75](https://doi.org/0165-4101/81/000(04)000/$02.75)
- Dzihny, I., & Haryono, S. (2021). Analisis Pengaruh Perilaku Oportunistik dan Mekanisme Pemantauan terhadap Manajemen Laba. *Forum Ekonomi*, 23(4), 724–734. <http://journal.feb.unmul.ac.id/index.php/FORUM EKONOMI>
- Fama, E. F., Jensen, M. C., Benne, R., Black, F., Easterbrook, F., Farber, A., Gavett, W., Hirsch, P., Hogarth, R., Holderness, C., Holthausen, R., Horne, C., Jeuck, J., Leftwich, R., McCormick, S., Mayers, D., Pashigian, P., Scholes, M., Smith, C., ... Plosser Financial, C. (1983). Foundations of Organizational Strategy. In *Journal of Law and Economics: Vol. XXVI*. Harvard University Press. <http://papers.ssrn.com/abstract=94034>.

- Farooq, U., Jibrán Qamar, M. A., & Haque, A. (2018). A Three-Stage Dynamic Model of Financial Distress. *Managerial Finance*, 44(9), 1101–1116. <https://doi.org/10.1108/MF-07-2017-0244>
- Gao, P., Parsons, C. A., Shen, J., Barberis, N., Campbell, J., Engelberg, J., Hirshleifer, D., Jagannathan, R., Ng, D., Odean, T., Titman, S., & Yan, H. (2018). Global Relation between Financial Distress and Equity Returns*. *The Review of Financial Studies*, 31(1), 239–277.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Hunt, J. O. S., Rosser, D. M., & Rowe, S. P. (2020). Using Machine Learning to Predict Auditor Switches: How The Likelihood of Switching Affects Audit Quality Among Non-Switching Clients. *Journal of Accounting and Public Policy*, 40(5). <https://doi.org/10.1016/j.jaccpubpol.2020.106785>
- Imen, F., & Anis, J. (2020). The Moderating Role of Audit Quality on The Relationship Between Auditor Reporting and Earnings Management: Empirical Evidence from Tunisia. *EuroMed Journal of Business*, 16(4), 1450–2194. <https://doi.org/10.1108/EMJB-03-2020-0024>
- Investor.Id. (2022). 17 Perusahaan Raih Penghargaan ICSRA V 2022. *Investor.Id*.
- Jensen, M. C. (1986). Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers. *The American Economic Review*, 76(2), 323–329.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Jessica, J., Belinda, E., Lorencia, M., Tannitri, S., & Afiezan, H. A. (2021). Pengaruh Audit Fee, Masa Kerja Audit, Rotasi Audit, dan Komite Audit terhadap Kualitas Audit. *Jurnal Akuntansi Trisakti*, 8(2), 173–188. <https://doi.org/10.25105/jat.v8i2.9381>
- Kabbach-de-Castro, L. R., Kalatzis, A. E. G., & Pellicani, A. D. (2022). Do financial constraints in an unstable emerging economy mitigate the opportunistic behavior of entrenched family owners? In *Emerging Markets*

Review (Vol. 50). Elsevier B.V.
<https://doi.org/10.1016/j.ememar.2021.100838>

Khair M, W., Diantimala, Y., & Yusmita, F. (2023). The Effect of Firm Financial Performance, Free Cash Flow and Cash Holding on Overinvestment. *Journal of Accounting Finance and Auditing Studies (JAFAS)*.
<https://doi.org/10.32602/jafas.2023.034>

Lee, G., & Xiao, X. (2018). Whistleblowing on accounting-related misconduct: A synthesis of the literature. *Journal of Accounting Literature*, 41, 22–46.
<https://doi.org/10.1016/j.acclit.2018.03.003>

Liputan6. (2018). *Begini Awal Mula Kasus SNP Finance yang Rugikan 14 Bank*.

Martani, D., Rahmah, N. A., Fitriany, F., & Anggraita, V. (2021). Impact of Audit Tenure and Audit Rotation on The Audit Quality: Big 4 vs non big 4. *Cogent Economics and Finance*, 9(1).
<https://doi.org/10.1080/23322039.2021.1901395>

Nguyen, L. Q. T., Le, D. T., Luu, H. N., Nguyen, A. H., & Hoang, T. G. (2019). The Role of Audit Quality in Preventing Firm Misreporting: Empirical Evidence from China. *International Journal of Managerial Finance*, 16(1), 83–100. <https://doi.org/10.1108/IJMF-04-2019-0122>

Nurhayati, S., & Dwi P, S. (2019). Pengaruh Rotasi KAP, Audit Tenure, dan Reputasi KAP terhadap Kualitas Audit pada Perusahaan Manufaktur. *Jurnal Akuntansi Aktual*, 3(2).

Oktrivina, A. (2022). Financial Distress and Earning Management: The Role of Audit Quality. *Akurasi*, 4(3), 311–320.
<https://doi.org/10.36407/akurasi.v4i3.584>

Onjewu, A. K. E., Walton, N., & Koliouis, I. (2023). Blockchain agency theory. *Technological Forecasting and Social Change*, 191.
<https://doi.org/10.1016/j.techfore.2023.122482>

POJK No.13/POJK.03/2017 Tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.

Paputungan, R. D., & Kaluge, D. (2018). Pengaruh Masa Perikatan Audit, Rotasi Audit dan Ukuran Kantor Akuntan Publik terhadap Kualitas Audit. *Jurnal*

Reviu Akuntansi Dan Keuangan, 8(1), 93.
<https://doi.org/10.22219/jrak.v8i1.29>

Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015.

Porta, R. La, Lopez-De-Silanes, F., & Shleifer, A. (1999). Corporate Ownership Around the World. *The Journal of Finance*, 2.

Purnomo, A. K. (2019). *Pengolahan Riset Ekonomi jadi Mudah dengan IBM SPSS*. CV. Jakad Publishing.

Rajgopal, S., Srinivasan, S., & Zheng, X. (2021). Measuring Audit Quality. *Review of Accounting Studies*, 26(2), 559–619. <https://doi.org/10.1007/s11142-020-09570-9>

Rudiawarni, F. A., & Budianto, I. S. (2022). Opportunistic Behavior and Financial Distress: The Case of Earnings Management. *Modeling Economic Growth in Contemporary Indonesia (Entrepreneurship and Global Economic Growth)*, 171–185. <https://doi.org/10.1108/978-1-80262-431-120221010>

San-Jose, L., Gonzalo, J. F., & Ruiz-Roqueñi, M. (2022). The management of moral hazard through the implementation of a Moral Compliance Model (MCM). *European Research on Management and Business Economics*, 28(1). <https://doi.org/10.1016/j.iedeen.2021.100182>

Sari, S. P., Diyanti, A. A., & Wijayanti, R. (2019). The Effect Of Audit Tenure, Audit Rotation, Audit Fee, Accounting Firm Size And Auditor Specialization To Audit Quality. *JURNAL Riset Akuntansi Dan Keuangan Indonesia*, 4(3). <http://journals.ums.ac.id/index.php/reaksi/index>

Schwartz, K. B., & Menon, K. (1985). Auditor Switches by Failing Firms. *The Accounting Review*, 60(2), 248–261. <https://www.jstor.org/stable/246789>

Sihombing, T., & Izzah, A. N. (2022). Pengaruh Kualitas Audit, Financial Distress dan Ukuran Perusahaan terhadap Manajemen Laba Sebelum dan Pada Situasi Pandemi COVID19. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(2), 274–289. <https://doi.org/https://doi.org/10.31955/mea.v6i2.2042>

Silviana, D., & Sambuaga, E. A. (2022). Pengaruh Kesulitan Keuangan terhadap Manajemen Laba dengan Internal Audit sebagai Variabel Pemoderasi pada

- Perusahaan Non-Finansial yang Terdaftar di Bursa Efek Indonesia Periode 2013-2019. *Journal of Management and Business Review*, 19(1), 60–79. <https://doi.org/10.34149/jmbr.v19i1.311>
- Sitanggang, R. P., Karbhari, Y., Matemilola, B. T., & Ariff, M. (2020). Audit Quality and Real Earnings Management: Evidence From The UK Manufacturing Sector. *International Journal of Managerial Finance*, 16(2), 165–181. <https://doi.org/10.1108/IJMF-03-2018-0095>
- Sri, M., & Solimun, S. (2019). The Relationship between Audit Quality and Risk Taking Toward Value Creation in Indonesia. *Journal of Accounting in Emerging Economies*, 9(2), 251–267. <https://doi.org/10.1108/JAEE-11-2017-0110>
- Stellian, R., & Danna-Buitrago, J. P. (2019). Financial Distress, Free Cash Flow, and Interfirm Payment Network: Evidence from An Agent-Based Model. *International Journal of Finance and Economics*, 25(4), 598–616. <https://doi.org/10.1002/ijfe.1769>
- Suryani, A., Pirzada, K., & Mufidah. (2018). Analysis of Opportunistic Behavior of Management to Company Performance. *Polish Journal of Management Studies*, 18(1), 379–388. <https://doi.org/10.17512/pjms.2018.18.1.28>
- Turetsky, H. F., & Mcewen, R. A. (2001). An Empirical Investigation of Firm Longevity: A Model of the Ex Ante Predictors of Financial Distress. *Review of Quantitative Finance and Accounting*, 16, 323–343. <https://doi.org/10.1023/A:1011291425075>
- Vitolla, F., Raimo, N., & Rubino, M. (2020). Board characteristics and integrated reporting quality: an agency theory perspective. *Corporate Social Responsibility and Environmental Management*, 27(2), 1152–1163. <https://doi.org/10.1002/csr.1879>
- Yakovlev, A., Tkachenko, A., & Rodionova, Y. (2020). Who Is Inclined to Hide the Truth: Evidence from Public Procurement. *International Journal of Public Administration*, 43(13), 1109–1120. <https://doi.org/10.1080/01900692.2019.1665683>

- Yusra, I., & Bahtera, N. T. (2021). Prediction Modelling The Financial Distress using Corporate Governance Indicators in Indonesia. *Jurnal Kajian Manajemen Bisnis*, 10(1), 18–32. <https://doi.org/10.24036/jkmb.11228400>
- Zeng, T. (2020). Corporate social responsibility (CSR) in Canadian family firms. *Social Responsibility Journal*, 17(5), 703–718. <https://doi.org/10.1108/SRJ-12-2019-0410>

