

DAFTAR PUSTAKA

- Andari, A. T. (2017). Analisis Perbedaan Kualitas AkruaI dan Persistensi Laba Sebelum dan Sesudah Konvergensi IFRS. *Jurnal kajian akuntansi*, 1(2).
- Arens, A.A., Elder, R.J., dan Beasley, M.S. (2017). *Auditing and Assurance Service* (Edisi 16). Harlow: Pearson Education Limited.
- Bodroastuti, T. (2009). Pengaruh Struktur Corporate Governance Terhadap Financial Distress. *Jurnal Ilmu Ekonomi ASET (Online)*, 11(2).
- Chang, L.L., Guan, Y.D., dan Hsiao, D.F. (2017). An exploratory study of female directors' constraint on real earnings management. *Corporate Management Review Vol. 37 No. 2*, 31-85
- Cohen, D. A., & Zarowin, P. (2010). Accrual-based and real earnings management activities around seasoned equity offerings. *Journal of accounting and Economics*, 50(1), 2-19.
- Conyon, M. J. dan L. He. (2017). *Firm Performance and Boardroom Gender Diversity: A Quantile Regression Approach*. *Journal of Business Research* 79 : 198-211.
- Debnath, N., Patnaik, B., & Satpathy, I. (2019). Female directorship and real earnings management in Bangladesh: Towards an analytical assessment. *Management Science Letters*, 9(11), 1723-1740.
- Dzuhayatin, S. R. (2020). *Gender Glass Ceiling in Indonesia Manifestation, Roots and Theological Breakthrough*. *Journal of Islamic Studies*, vol. 58, no. 1, 209-240
- Eisenhardt, K. M. (1989). *Agency theory: An assessment and review*. *Academy of management review*, 14(1), 57-74.
- Freeman, R. E., & McVea, J. (2001). A stakeholder approach to strategic management. *The Blackwell handbook of strategic management*, 189-207.
- Gavious, I., Segev, E., Yosef, R. (2012). Female Directors and Earnings Management in High-Technology Firms. *Pacific Accounting Review*, 24(1), 4-32.
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gull, A.A., Nekhili, M., Nagati, H., Chtioui, T. (2018). *Beyond gender diversity: How specific attributes of female directors affect earnings management*. *The British Accounting Review Volume 50, Issue 3*, 255-274
- Hartomo, G. (2019). Kronologi Kasus Laporan Keuangan Garuda Indonesia hingga Kena Sanksi. *okefinance*. Diakses pada 11 Mei 2021 dari <https://economy.okezone.com/read/2019/06/28/320/2072245/kronologi-kasus-laporan-keuangan-garuda-indonesia-hingga-kena-sanksi?page=1>.

- Jensen, M. C., dan Meckling, W.H. (1976). *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure*. *Journal of Financial Economics* (3), 305– 360.
- Jeon, K., Shin, Y., Kim, H. (2017). *Board Diversity and Real Earnings Management*. *Journal of accounting*, vol 26, no 3, 33-77.
- Kim, Y. H. (2020). *The Effects of Role of Female Executives on Corporate Social Responsibility Activities*. *Journal of Tax Accounting Research*(세무회계 연구), vol 64, 195-210
- Kirsch, A. (2018). *The Gender Composition of Corporate Boards: A Review and Research Agenda*. *The Leadership Quarterly* 29 : 346-364
- Kontesa, M., Chai, L. S., Brahmana, R. K., & Contesa, S. (2020). Do Female Directors Manipulate Earnings?. *Jurnal Ilmiah Akuntansi dan Bisnis*, 15(2), 141-151.
- Krissetyanti, E. P. L. (2018). *Women's Perceptions about Glass Ceiling in their Career*. *Jurnal Ilmu Administrasi dan Organisasi*, Volume 25, Number 1.
- Li, Y., Li, X., Xiang, E., dan Djajadikerta, H.G. (2020). Financial Distress, Internal Control, and Earnings Management. *Journal of Contemporary Accounting and Economics*, 16.
- McKinsey & Company. (2010). *Women at the Top of Corporations: Making It Happen*. Tersedia <http://www.mckinsey.com/search?q=Women at the Top of Corporations Making it Happen>, diakses pada 1 mei 2021.
- Na, K. dan Hong, J. (2017). *CEO Gender and Earnings Management*. *The Journal of Applied Business Research*, 33(2).
- Nagar, N. dan Sen, K. (2018). Earnings Management Strategies During Financial Distress. *The IUP Journal of Accounting Research & Audit Practices*, 57(3).
- Nekhili M., A. A. Gull, T. Chtioui and I. Radhouane. (2019). *Gender-Diverse Boards and Audit Fees: What Difference does Gender Quota Legislation Make?* *Journal of Business Finance & Accounting* 47: 52-99.
- Noor, J. (2017). *Metodologi Penelitian: Skripsi, Tesis, Disertasi, & Karya Ilmiah*. Jakarta: Kencana.
- Novilia, O., & Nugroho, P. I. (2016). Pengaruh manajemen puncak wanita terhadap manajemen laba. *Dinamika Akuntansi Keuangan dan Perbankan*, 5(1).
- Nurwahyudi, M. R. (2019). *PENGARUH GENDER WANITA DALAM DEWAN DIREKSI TERHADAP KINERJA KEUANGAN STUDI PADA PERUSAHAAN YANG MASUK INDEX KOMPAS 100 TAHUN 2014-2015*.
- Owen, A. L. dan J. Temesvary. (2018). *The Performance Effects of Gender Diversity on Bank Boards*. *Journal of Banking & Finance* 90 : 50-63.
- Radjab, E. dan Jam'an, A. (2017). *Metodologi Penelitian Bisnis*. Makasar: Lembaga Perpustakaan dan Penerbitan Universitas Muhammadiyah Makasar.

- Ratmono, Dwi. Manajemen Laba Riil dan Berbasis Akrual Dapatkah Auditor yang Berkualitas Mendeteksinya. *Proceeding Simposium Nasional Akuntansi XIII*, Purwokerto (2010).
- Razak, B. dan Helmy, H. (2020). Pengaruh Dewan Direksi Wanita, Dewan Komisaris Wanita dan Kualitas Pengungkapan *Corporate Social Responsibility* Terhadap Manajemen Laba. *Jurnal Eksplorasi Akuntansi*, 2(4), 3434-3451.
- Rezaee, Z. (2009). *Corporate Governance and Ethics*. United States: John Wiley & Sons, Inc.
- Rohner, U., Bohnet, I. (2019). *The CS Gender 3000 in 2019 The changing face of companies*. *Credit Suisse Research Institute*. 10-15.
- Sekaran, U. dan Bougie, R. (2019). *Research Methods for Business: A Skill Building Approach* (8th Edition). Chichester: John Wiley & Sons.
- Setyaningrum, G. C., Sekarsari, P. S. S., & Damayanti, T. W. (2019). PENGARUH EKSEKUTIF WANITA (FEMALE EXECUTIVE) TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PADA PERUSAHAAN DI BURSA EFEK INDONESIA). *ProBank*, 4(1), 98-110.
- Sugianto, D. (2019). Kronologi Laporan Keuangan Garuda, Dari Untung jadi “Buntung”. *detikFinance*. diakses pada 11 Mei 2021 dari <https://finance.detik.com/bursa-dan-valas/d-4640204/kronologi-laporan-keuangan-garuda-dari-untung-jadi-buntung>.
- Sugiyono (2019). *Metode Penelitian Pendidikan: Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sung, H. Y., Kim, N. J. (2019). *A Study on the Economic Impact of Female Representation*. *Consumer Policy Education Research*, vol. 15, no. 4, 175-188.
- Zahra, F. (2017). Analisis Pembentukan Portofolio Saham Menggunakan Model Indeks Tunggal Pada Saham Indeks LQ45 Periode Januari 2013 Sampai Dengan Juli 2016 di Bursa Efek Indonesia. *Jurnal sekretaris & administrasi bisnis* (1), 41-56