

REFERENSI

- Ahsan, A. M. (2012). Can ROE be used to predict portfolio performance?. *Economics, Management, and Financial Markets*, 7(2), 132-148.
- Abernathy, J. L., Beyer, B., & Rapley, E. T. (2014). Earnings Management Constraints and Classification Shifting. *Journal of Business Finance & Accounting*, 5-6, 600-626. <https://doi.org/10.1111/jbfa.12076>
- Alfina, C., & Sambuaga, E. A. (2021). Pengaruh Opportunistic Behaviour, Leverage, Financial Distress terhadap Earnings Management. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 13(1), 60–74. <https://doi.org/10.31937/akuntansi.v13i1.1947>
- Alfonso, E., Cheng, C. S. A., & Pan, S. (2015). Income Classification Shifting and Mispricing of Core Earnings. *Journal of Accounting, Auditing & Finance*. <https://doi.org/10.1177/0148558X15571738>
- Alpi, M. F., & Nasution, I. R. (2019). Analisis Determinan Return on Assets Pada PT. Pos Indonesia (Persero). *Seminar Nasional Sains Dan Teknologi Informasi (SENSASI)*, 2(1). <https://prosiding.seminar-id.com/index.php/sensasi/article/view/276>
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and The Prediction of Corporate Bankruptcy. *The Journal of Finance*, 23(4), 589–609. <https://doi.org/10.1111/j.1540-6261.1968.tb00843.x>
- Altman, E. I., & Hotchkiss, E. (1993). Corporate financial distress and bankruptcy : a complete guide to predicting & avoiding distress and profiting from bankruptcy. *J. Wiley & Sons, Cop*, 4-7.
- Anagnostopoulou, S. C., Tsekrekos, A. E., & Vougaris, G. (2021). Accounting conservatism and corporate social responsibility. *The British Accounting Review*, 4, 100942. <https://doi.org/10.1016/j.bar.2020.100942>
- Anthonius, E. M. (2018). The analysis of earnings management with classification shifting by using discontinued operations in Indonesia. *Journal of Business and Retail Management Research*, 12(4). <https://doi.org/10.24052/JBRMR/V12IS04/ART-11>

- Athanassakou, V. E., Strong, N. C., & Walker, M. (2009). Earnings management or forecast guidance to meet analyst expectations?. *Accounting and Business Research*, 39(1), 3–35. <https://doi.org/10.1080/00014788.2009.9663347>
- Badertscher, B. A. (2011). Overvaluation and the Choice of Alternative Earnings Management Mechanisms. *The Accounting Review*, 86(5), 1491–1518. <https://doi.org/10.2307/23045577>
- Barua, A., Lin, S., & Sbaraglia, A. M. (2010). Earnings Management Using Discontinued Operations. *The Accounting Review*, 85(5), 1485–1509. <https://doi.org/10.2308/accr.2010.85.5.1485>
- Black, E. L., Carnes, T. A., & Richardson, V. J. (2000). The Value Relevance of Multiple Occurrences of Nonrecurring Items. *Review of Quantitative Finance and Accounting*, 15(4), 391–411. <https://doi.org/10.1023/a:1012054609524>
- Campa, D., & Camacho-Miñano, M.-M. (2015). The impact of SME's pre-bankruptcy financial distress on earnings management tools. *International Review of Financial Analysis*, 42, 222–234. <https://doi.org/10.1016/j.irfa.2015.07.004>
- Campbell, J. Y., Hilscher, J. D., & Szilagy, J. (2011). Predicting Financial Distress and the Performance of Distressed Stocks. *Journal of Investment Management*. <http://nrs.harvard.edu/urn-3:HUL.InstRepos:9887619>
- Chung, H., Choi, S., & Jung, W.-O. (2020). *Controlling Shareholders' Tax Incentives and Classification Shifting*. Wiley Online Library; Contemporary Accounting research. <https://doi.org/10.1111/1911-3846.12654>
- Damayanti, C. R., & Kawedar, W. (2018). Pengaruh Profitabilitas, Mekanisme Pemantauan, dan Financial Distress terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 7(4). Retrieved from <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25615>
- Debbianita, D., Siregar, S. V., & Adhariani, D. (2016). Manajemen Laba menggunakan classification shifting Dan Kualitas Audit. *Jurnal Keuangan Dan Perbankan*, 20(2). <https://doi.org/10.26905/jkdp.v20i2.253>
- Doukakis, L. C. (2010). The persistence of earnings and earnings components after the adoption of IFRS. *Managerial Finance*, 36(11), 969–980. <https://doi.org/10.1108/03074351011081286>

- Dwijayanti, S. P. F. (2010). Penyebab, dampak, dan pbediksi dari financial distress serta solusi untuk mengatasi financial distress. *Jurnal Akuntansi Kontemporer*, 2(2).
- Fan, Y., Barua, A., Cready, W. M., & Thomas, W. B. (2010). Managing Earnings Using Classification Shifting: Evidence from Quarterly Special Items. *The Accounting Review*, 85(4), 1303–1323. <https://doi.org/10.2308/accr.2010.85.4.1303>
- Farooq, U., Jibran 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>
- Farooq, U., & Qamar, M. A. J. (2019). Predicting multistage financial distress: Reflections on sampling, feature and model selection criteria. *Journal of Forecasting*, 38(7), 632–648. <https://doi.org/10.1002/for.2588>
- Ghazali, A. W., Shafie, N. A., & Sanusi, Z. M. (2015). Earnings Management: An Analysis of Opportunistic Behaviour, Monitoring Mechanism and Financial Distress. *Procedia Economics and Finance*, 28, 190–201. [https://doi.org/10.1016/s2212-5671\(15\)01100-4](https://doi.org/10.1016/s2212-5671(15)01100-4)
- Gujarati, D. N. (2004). Basics econometrics, Fourth Edition, 646-652. *The McGraw-Hill*.
- Gulsun, I., & Gucenme, U. (2010). Early warning model with statistical analysis procedures in Turkish insurance companies. *African Journal of Business Management*, 4(5), 623-630. <https://doi.org/10.5897/AJBM.9000232>
- Haw, I.-M., Ho, S. S. M., & Li, A. Y. (2011). Corporate Governance and Earnings Management by Classification Shifting. *Contemporary Accounting Research*, 28(2), 517–553. <https://doi.org/10.1111/j.1911-3846.2010.01059.x>
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>
- Humeedat, M. M. (2018). Earnings Management to Avoid Financial Distress and Improve Profitability: Evidence from Jordan. *International Business Research*, 11(2), 222. <https://doi.org/10.5539/ibr.v11n2p222>

- Husnaini, W., Cahyaningtyas, S. R., & B. S., R. S. H. (2018). Classification Shifting pada Perusahaan yang Terindikasi Financial Distress. *Jurnal Riset Akuntansi Aksioma*, 17(2), 186-224. <https://doi.org/10.29303/aksioma.v17i2.40>
- Iqbal, M. (2015). Regresi Data Panel (2): Tahap Analisis. Retrieved From <https://dosen.perbanas.id/regresi-data-panel-2-tahap-analisis>.
- Izati, F. A., & Budiarti, A. (2021). Pengaruh Price, Promosi, dan Suasana Toko terhadap Keputusan Pembelian pada Customer Di Giant Rajawali Surabaya. *Jurnal Ilmu Dan Riset Manajemen (JIRM)*, 10(9).
- 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. [https://doi.org/10.1016/0304-405x\(76\)90026-x](https://doi.org/10.1016/0304-405x(76)90026-x)
- Karyawati, P. G., Angesty, K., & Joshi, P. L. (2017). A study of inverted U-shape relationship between firm size and corporate social responsibility - the case of Indonesia. *International Journal of Accounting, Auditing and Performance Evaluation*, 13(3), 308. <https://doi.org/10.1504/ijaape.2017.085185>
- Kim, S. K., & Kwak, J. H. (2017). Statistical data preparation: management of missing values and outliers. *Korean Journal of Anesthesiology*, <https://doi.org/10.4097/kjae.2017.70.4.407>
- Mahrani, M., Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with Earnings Management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/ajar-06-2018-0008>
- Makiwan, G. (2018). Analisis Rasio Leverage Untuk Memprediksi Pertumbuhan Laba Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2015. *JBMI (Jurnal Bisnis, Manajemen, dan Informatika)*, 15(2), 147-172. <https://doi.org/10.26487/jbmi.v15i2.3530>
- Malikov, K., Manson, S., & Coakley, J. (2018). Earnings management using classification shifting of revenues. *The British Accounting Review*, 50(3), 291–305. <https://doi.org/10.1016/j.bar.2017.10.004>
- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda (Studi Kasus Penyusunan Persamaan Allometrik Kenari Muda [Canarium Indicum L.]) *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333-342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>

- McVay, S. E. (2006). Earnings Management Using Classification Shifting: An Examination of Core Earnings and Special Items. *The Accounting Review*, 81(3), 501–531. <https://doi.org/10.2308/accr.2006.81.3.501>
- Muljono, D. R., & Kim, S.S.(2018). Impacts Of Financial Distress On Real And Accrual Earnings Management . *Jurnal Akuntansi*, 22(2), 222–238. <https://doi.org/10.24912/ja.v22i2.349>
- Nagar, N., & Sen, K. (2017). Do financially distressed firms misclassify core expenses? *Accounting Research Journal*, 30(2), 205–223. <https://doi.org/10.1108/arj-04-2015-0054>
- Nagar, N., & Sen, K. (2018). Earnings management strategies during financial distress. *The IUP Journal of Accounting Research & Audit Practices*, 17(3), 52-78, Pace University Accounting, Available at SSRN: <https://ssrn.com/abstract=3286840>
- Primavera, L., & Hidayat, T. (2015). The effects of audit quality on the value relevance of other comprehensive incomes. *Journal of Economics, Business & Accountancy Ventura*, 18(1), 145. <https://doi.org/10.14414/jebav.v18i1.390>
- Rifqi, M., & Kanazaki, Y. (2016). Predicting financial distress in Indonesian manufacturing industry Data Science and Service Research Discussion Paper Predicting Financial Distress in Indonesian Manufacturing Industry, 62.
- Sambuaga, E., & Nathanael, W. (2021). Pengaruh opportunistic behaviour, monitoring mechanism dan financial distress terhadap earnings management. *Jurnal Penelitian Akuntansi*, 2(1). <https://doi.org/http://dx.doi.org/10.19166/jpa.v2i1.3566>
- Saputra, R. G. R. (2019). *Earnings Management Through Classification Shifting: Evidence in Indonesia, Singapore, and Malaysia* Altantlis Press. <https://dx.doi.org/10.2991/icaf-19.2019.21>
- Sari, A. R., & Meiranto, W. (2017). Pengaruh Perilaku Opportunistik, Mekanisme Pengawasan, Dan Financial Distress Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 6(4), 67-83. Retrieved from <https://ejournal3.undip.ac.id/index.php/accounting/article/view/18197>
- Schroeder, R. G., Clark, M., & Cathey, J. M. (2019). *Financial accounting theory and analysis : text and cases* (117, 137–138). Wiley.

- Siu, D. T. L., & Faff, R. W. (2013). Management of Core Earnings Using Classification Shifting Around Seasoned Equity Offerings. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1928578>
- Skaife, H., Swenson, L., & Wangerin, D. (2013). *Classification Shifting of R&D Expense*. Retrieved from <https://www.lsu.edu/business/accounting/files/researchseries/HollySkaife11-1-2013.pdf>
- Sun, J., Li, H., Huang, Q. H., & He, K. Y. (2014). Predicting financial distress and corporate failure: A review from the state-of-the-art definitions, modeling, sampling, and featuring approaches. *Knowledge-Based Systems*, 57, 41–56. <https://doi.org/10.1016/j.knosys.2013.12.006>
- Taniadji, V., Shanti, S.,& Dwijayanti, P. F. (2013). Manajemen Laba Menggunakan Classification Shifting Melalui Discontinued Operations. *Jurnal Akuntansi Kontemporer*, 6(1), 56-78. <https://doi.org/10.33508/jako.v6i1.2564>
- Varma, T. N., & Khan, D. (2016). Greed an attribute of fraudster. *AIMS International Journal of Management*, 10(2), 83–99. Available at SSRN: <https://ssrn.com/abstract=2123280>
- Wulandari, S., & Kusuma, I. W. (2013). Manajemen Laba Dengan Classification Shifting: Pengujian Laba Usaha dan Pos Luar Biasa (Studi Empiris Di Negara-negara ASEAN) *Jurnal Akuntansi Dan Keuangan Indonesia*, 10(1), 1–19. <https://doi.org/10.21002/jaki.2013.01>
- Zang, A. (2012). Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management. *The Accounting Review*, 87 (2): 675–703. <https://doi.org/10.2308/accr-10196>