

DAFTAR PUSTAKA

- Abdou, H. A., Ellelly, N. N., Elamer, A. A., Hussainey, K., & Yazdifar, H. (2020). Corporate Governance and Earnings Management Nexus: Evidence from the UK and Egypt Using Neural Networks. *International Journal of Finance and Economics*, 26(4), 6281–6311. <https://doi.org/10.1002/ijfe.2120>
- Adi, Y. E. K., & Kusumaningyas, M. (2020). Corporate Governance, Ukuran Perusahaan, Leverage dan Real Earnings Management. *JURNAL Akuntansi Dan Auditing*, 17(1), 26–55.
- Alareeni, B. (2018). Does Corporate Governance Influence Earnings Management in Listed Companies in Bahrain Bourse? *Journal of Asia Business Studies*, 12(4), 551–570. <https://doi.org/10.1108/JABS-06-2017-0082>
- Alhadab, M., & Clacher, I. (2018). The Impact of Audit Quality on Real and Accrual Earnings Management around IPOs. *British Accounting Review*, 50(4), 442–461. <https://doi.org/10.1016/j.bar.2017.12.003>
- Alita, D., Putra, A. D., & Darwis, D. (2021). Analysis of Classic Assumption Test and Multiple Linear Regression Coefficient Test for Employee Structural Office Recommendation. *IJCCS (Indonesian Journal of Computing and Cybernetics Systems)*, 15(3), 295–306. <https://doi.org/10.22146/ijccs.65586>
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis And The Prediction Of Corpporate Bankruptcy. *The Journal Of Finance*, XXIII(4), 589–609.
- Alzoubi, E. S. S. (2018). Audit Quality, Debt Financing, and Earnings Management: Evidence from Jordan. *Journal of International Accounting, Auditing and Taxation*, 30, 69–84. <https://doi.org/10.1016/j.intaccaudtax.2017.12.001>
- Aryanti, inne, Kristanti, F. T., & H, H. (2017). Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kualitas Audit Terhadap Manajemen Laba. *Jurnal Riset Akuntansi Kontemporer*, 9(2), 66–70. <https://doi.org/10.23969/jrak.v9i2.580>
- Astami, E. W., Rusmin, R., Hartadi, B., & Evans, J. (2017). The Role of Audit Quality and Culture Influence on Earnings Management in Companies with Excessive Free Cash Flow: Evidence from the Asia-Pacific Region. *International Journal of Accounting and Information*

Management, 25(1), 21–42. <https://doi.org/10.1108/IJAIM-05-2016-0059>

Bahri, S. (2018). *Metodologi Penelitian Bisnis Lengkap dengan Teknik Pengolahan Data SPSS (1st ed.)*. CV Andi Offset.

Bajra, U., & Cadez, S. (2017). The Impact of Corporate Governance Quality on Earnings Management: Evidence from European Companies Cross-listed in the US. *Australian Accounting Review*, 28(2), 152–166. <https://doi.org/10.1111/auar.12176>

Biswas, S., Bhattacharya, M., Sadarangani, P. H., & Jin, J. Y. (2022). Corporate Governance and Earnings Management in Banks: An Empirical Evidence from India. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2085266>

Black, E. L., Christensen, T. E., Taylor Joo, T., & Schmardebeck, R. (2017). The Relation Between Earnings Management and Non-GAAP Reporting. *Contemporary Accounting Research*, 34(2), 750–782. <https://doi.org/10.1111/1911-3846.12284>

Brigham, E. F., & Houston, J. F. (2003). Fundamentals of Financial Management (Concise 4E). In *South-western, Division Of Thomson Learning*.

Chairunesia, W., Sutra, P. R., & Wahyudi, S. M. (2018). Pengaruh Good Corporate Governance Dan Financial Distress Terhadap Manajemen Laba Pada Perusahaan Indonesia Yang Masuk Dalam Asean Corporate Governance Scorecard. *Jurnal Profita*, 11(2), 232. <https://doi.org/10.22441/profita.2018.v11.02.006>

Chairunnisa, Z., Rasmini, M., & Alexandri, M. B. (2021). Pengaruh Financial Distress terhadap Manajemen Laba pada Perusahaan Sub Sektor Telekomunikasi yang Terdaftar di BEI Periode 2015-2019. *INOVASI: Jurnal Ekonomi, Keuangan Dan Manajemen*, 17(3), 387–394.

Chatterjee, C. (2019). Board Quality and Earnings Management: Evidence from India. *Global Business Review*, 21(5), 1302–1324. <https://doi.org/10.1177/0972150919856958>

Chatterjee, R., & Rakshit, D. (2020). Association Between Earnings Management and Corporate Governance Mechanisms: A Study Based on Select Firms in India. *Global Business Review*. <https://doi.org/10.1177/0972150919885545>

- Chen, C. C., Chen, C. Da, & Lien, D. (2020). Financial Distress Prediction Model: The Effects of Corporate Governance Indicators. *Journal of Forecasting*, 39(8), 1238–1252. <https://doi.org/10.1002/for.2684>
- Chen, X., Dai, Y., Kong, D., & Tan, W. (2017). Effect of International Working Experience of Individual Auditors on Audit Quality: Evidence from China. *Journal of Business Finance and Accounting*, 44(7–8), 1073–1108. <https://doi.org/10.1111/jbfa.12257>
- Choi, A., Choi, J. H., & Sohn, B. C. (2018). The Joint Effect of Audit Quality and Legal Regimes on the Use of Real Earnings Management: International Evidence. *Contemporary Accounting Research*, 35(4), 2225–2257. <https://doi.org/10.1111/ijlh.12426>
- Cohen, S., Costanzo, A., & Rossi, F. M. (2017). Auditors and Early Signals of Financial Distress in Local Governments. *Managerial Auditing Journal*, 32(3), 234–250. <https://doi.org/10.1108/maj.2006.05121daa.001>
- Cunningham, L. M., Johnson, B. A., Johnson, E. S., & Lisic, L. L. (2020). The Switch-Up: An Examination of Changes in Earnings Management after Receiving SEC Comment Letters. *Contemporary Accounting Research*, 37(2), 917–944. <https://doi.org/10.1111/1911-3846.12546>
- Damayanti, V., & Nugrahanti, Y. W. (2022). Financial Distress terhadap Manajemen Laba Dengan Mekanisme Corporate Governance sebagai Pemoderasi. *AFRE Accounting and Financial Review*, 5(2), 186–197.
- Dao, B. T. T., & Ngo, H. A. (2020). Impact of Corporate Governance on Firm Performance and Earnings Management A Study on Vietnamese Non-Financial Companies. *Asian Economic and Financial Review*, 10(5), 480–501. <https://doi.org/10.18488/journal.aefr.2020.105.480.501>
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(3), 183–199.
- Dechow, P. M., Sloan, R. G., Sweeney, A. P., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225.
- DetikFinance. (2019). *Produsen Taro Diduga Gelembungan Laporan Keuangan Rp 4 T*. <https://finance.detik.com/bursa-dan-valas/d-4485663/produsen-taro-diduga-gelembungan-laporan-keuangan-rp-4-t>
- Feng, Z. Y., & Huang, H. W. (2020). Corporate Governance and Earnings Management: A Quantile Regression Approach. *International Journal*

of Finance and Economics, 26(4), 5056–5072.
<https://doi.org/10.1002/ijfe.2054>

Firnanti, F. (2017). Pengaruh Corporate Governance dan Faktor-Faktor Lainnya terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 19(1), 66–80. <https://doi.org/10.34208/jba.v19i1.66>

García, C. J., & Herrero, B. (2021). Female Directors, Capital Structure, and Financial Distress. *Journal of Business Research*, 136(August), 592–601. <https://doi.org/10.1016/j.jbusres.2021.07.061>

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (9th ed.)*. Badan Penerbit Universitas Diponegoro.

Gujarathi, M. R., Dugar, A., & Ruff, M. F. (2022). Earnings Management Using “Carryovers”: Accounting Practices in Toshiba’s Visual Products Business. *Journal of Accounting Education*, 60. <https://doi.org/10.1016/j.jaccedu.2022.100796>

Hendra, J., Koesharjono, H., & Priantono, S. (2018). Implication of Good Corporate Governance and Leverage on Earnings Management. *International Journal of Social Science and Business*, 2(1), 1–9. <https://doi.org/10.23887/ijssb.v2i1.12936>

Houqe, M. N., Ahmed, K., & Zijl, T. van. (2017). Audit Quality, Earnings Management, and Cost of Equity Capital: Evidence from India. *International Journal of Auditing*, 21(2), 177–189. <https://doi.org/10.1111/ijau.12087>

Hsu, Y. L., & Yang, Y. C. (2022). Corporate Governance and Financial Reporting Quality during the COVID-19 Pandemic. *Finance Research Letters*, 47(PB), 102778. <https://doi.org/10.1016/j.frl.2022.102778>

Huang, L. Y., Lai, G. C., Lu, E., & McNamara, M. (2020). Auditor quality, audit fees, organizational structure, and risk taking in the US life insurance industry. *Risk Management and Insurance Review*, 23(2), 151–182. <https://doi.org/10.1111/rmir.12145>

Idris, M. (2020). *Jejak Hitam PT Hanson International, Manipulasi Laporan Keuangan 2016*. <https://money.kompas.com/read/2020/01/15/160600526/jejak-hitam-pt-hanson-international-manipulasi-laporan-keuangan-2016?page=all>

Indriani, A. D., & Pujiono, P. (2021). Analysis of Earnings Management Practices Using the Modified Jones Model on the Industry Company Index Kompas 100. *The Indonesian Accounting Review*, 11(2), 235. <https://doi.org/10.14414/tiar.v11i2.2383>

- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Human Relations*, 3(4), 305–260. <https://doi.org/10.1177/0018726718812602>
- Khalik, A., & Sylvia, S. (2022). Dimensions of Earnings Management in Transportation Service Companies in Indonesia. *Jurnal Akuntansi*, 26(1), 44–60. <https://doi.org/10.24912/ja.v26i1.816>
- Koh, N. (2021). *Consumer Staples, Financials to Drive Investment Interest in ASEAN*. <https://www.asianinvestor.net/article/consumer-staples-financials-to-drive-investment-interest-in-asean/471411>
- Kusufiyah, Y. V., & Anggraini, D. (2019). Peran Komisaris Independen, Ukuran Perusahaan, Kinerja Keuangan dan Leverage Terhadap Usaha Penghindaran Pajak. *E-Jurnal Akuntansi*, 26, 1601. <https://doi.org/10.24843/eja.2019.v26.i02.p28>
- Kusuma, I. G. B. I., & Mertha, I. M. (2021). Manajemen Laba dan Nilai Perusahaan (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Indoensia). *E-Jurnal Akuntansi*, 31(1), 182–196. <https://doi.org/10.24843/eja.2021.v31.i01.p14>
- Lestari, E., & Murtanto, M. (2017). Pengaruh Efektivitas Dewan Komisaris Dan Komite Audit, Struktur Kepemilikan, Dan Kualitas Audit Terhadap Manajemen Laba. *Media Riset Akuntansi, Auditing & Informasi*, 17(2), 97–116. <https://doi.org/10.25105/mraai.v17i2.2063>
- Li, Y., Li, X., Xiang, E., & Geri Djajadikerta, H. (2020). Financial Distress, Internal Control, and Earnings Management: Evidence from China. *Journal of Contemporary Accounting and Economics*, 16(3), 100210. <https://doi.org/10.1016/j.jcae.2020.100210>
- Lian, Y. (2017). Financial Distress and Customer-Supplier Relationships. *Journal of Corporate Finance*, 43, 397–406. <https://doi.org/10.1016/j.jcorpfin.2017.02.006>
- Liu, X., & Zhang, C. (2017). Corporate Governance, Social Responsibility Information Disclosure, and Enterprise Value in China. *Journal of Cleaner Production*, 142, 1075–1084. <https://doi.org/10.1016/j.jclepro.2016.09.102>
- MSCI. (2022). *MSCI AC Asia Pacific Consumer Staples Index (USD)*. <https://www.msci.com/documents/10199/6cd027a6-6421-4f58-8026-7fb38ba931>

- Muljono, D. R., & Suk, K. S. (2018). Impacts of Financial Distress on Real and Accrual Earnings Management. *Jurnal Akuntansi*, 22(2), 222. <https://doi.org/10.24912/ja.v22i2.349>
- Naciti, V. (2019). Corporate Governance and Board of Directors: The Effect of a Board Composition on Firm Sustainability Performance. *Journal of Cleaner Production*, 237, 117727. <https://doi.org/10.1016/j.jclepro.2019.117727>
- Nelwan, M. L., & Tansuria, B. I. (2019). Audit Committee Characteristics and Earnings Management Practices. *Journal of Economics, Business & Accountancy Ventura*, 22(1), 85–97. <https://doi.org/10.14414/jebav.v22i1.1400>
- 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>
- Ninh, B. P. V., Do Thanh, T., & Vo Hong, D. (2018). Financial Distress and Bankruptcy Prediction: An Appropriate Model for Listed Firms in Vietnam. *Economic Systems*, 42(4), 616–624. <https://doi.org/10.1016/j.ecosys.2018.05.002>
- Nugrahanti, Y. W., & Nugroho, A. T. (2022). Do Political Connections, Ownership Structure, and Audit Quality Affect Earning Management. *Jurnal Akuntansi Dan Bisnis*, 22(1), 47–64.
- OJK. (2017). *Penerapan Tata Kelola Perusahaan Efek yang Melakukan Kegiatan Usaha sebagai Penjamin Emisi Efek dan Perantara Pedagang Efek*. Penerapan Tata Kelola Perusahaan Efek yang Melakukan Kegiatan Usaha sebagai Penjamin Emisi Efek dan Perantara Pedagang Efek
- Putri, M. M., & Naibaho, E. A. B. (2022). The Influence of Financial Distress, Cash Holding, and Profitability toward Earnings Management with Internal Control as Moderating Variable: for Listed Companies in ASEAN Countries. *Jurnal Akuntansi Dan Keuangan Indonesia*, 19(1), 120–138. <https://doi.org/10.21002/jaki.2022.06>
- Qoyum, A., Mutmainah, L., Setyono, J., & Qizam, I. (2017). The Impact of Good Corporate Governance , Company Size and Corporate Social Responsibility Disclosure : Case Study of Islamic Banking in Indonesia. *IQTISHADIA, Jurnal Kajian Ekonomi Dan Bisnis Islam*, 10(1), 130–159. <http://dx.doi.org/10.21043/iqtishadia.v10i1.2365> <https://doi.org/DOI:>

- Rossa, E. (2022). Pengaruh Overconfidence Manajer dan Capital Intensity terhadap Penghindaran Pajak yang Dimoderasi oleh Kualitas Audit. *Jurnal Akuntansi Berkelanjutan Indonesia*, 5(1), 1–19.
- Sanbowo, V. B., & Naibaho, E. A. B. (2021). Dampak Leverage, Likuiditas, Dan Profitabilitas terhadap Financial Distress. *Jurnal Administrasi Kantor*, 9(2), 263–274.
- Sandria, F. (2021). *Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson!* <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson>
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach (7th ed.). In John Wiley & Sons. <https://doi.org/10.1108/Iodj-06-2013-0079>
- Setiawan, D., Taib, F. M., Phua, L. K., & Chee, H. K. (2019). IFRS and Earnings Management in Indonesia: The Effect of Independent Commissioners. *International Journal of Business and Society*, 20(1), 37–59.
- Setiawan, P. E., & Putra, I. M. P. D. (2019). Keputusan Pemilihan Strategi Manajemen Laba pada Perusahaan yang Mengalami Financial Distress di Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(2), 196–207. <https://doi.org/10.24843/jiab.2019.v14.i02.p05>
- 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>
- Sopiyana, M. (2022). The Effect of Leverage and Firm Size on Tax Avoidance with Profitability As Moderating. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 5(1), 29–37. <https://doi.org/10.37481/sjr.v5i1.422>
- Stawati, V. (2020). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan terhadap Penghindaran Pajak. *JURNAL AKUNTANSI DAN BISNIS Jurnal Program Studi Akuntansi*, 6(November), 147–157. <https://doi.org/10.31289/jab.v6i2.3472>
- Sudirman, G. (2017). Pengaruh Komite Audit Komisaris Independen dan Ukuran KAP terhadap Manajemen Laba pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar pada BEI Tahun 2012-2015. *Keberlanjutan*, 2(2), 652. <https://doi.org/10.32493/keberlanjutan.v2i2.y2017.p652-677>

- Thomas, C. G. (2021). Research Methodology and Scientific Writing (2nd ed.). In *Springer*. <https://doi.org/10.1108/eb051376>
- Tolulope, I., Uwuigbe, U., Uwuigbe, O. R., Emmanuel, O., Oriabie, S., & Asiriwa, O. (2018). The Effect of Corporate Governance Attributes on Earnings Management: A Study of Listed Companies in Nigeria. *Academy of Strategic Management Journal*, 17(6).
- Utami, I. W., & Kartika, T. P. D. (2019). Determinants of Financial Distress in Property and Real Estate Companies. *The Indonesian Accounting Review*, 9(1), 109–120. <https://doi.org/10.14414/tiar.v9i1.1705>
- Viana Jr, D. B. C., Lourenço, I., & Black, E. L. (2022). Financial Distress, Earnings Management and Big 4 Auditors in Emerging Markets. *Accounting Research Journal*, 35(5), 660–675. <https://doi.org/10.1108/ARJ-06-2021-0165>
- Wang, R., Zhou, S., & Wang, T. (2019). Corporate Governance, Integrated Reporting and the Use of Credibility-enhancing Mechanisms on Integrated Reports. *European Accounting Review*, 29(4), 631–663. <https://doi.org/10.1080/09638180.2019.1668281>
- Wang, Y., Zhang, D., Wang, X., & Fu, Q. (2020). How Does COVID-19 Affect China's Insurance Market? *Emerging Markets Finance and Trade*, 56(10), 2350–2362. <https://doi.org/10.1080/1540496X.2020.1791074>
- Waweru, N. M., & Prot, N. P. (2018). Corporate Governance Compliance and Accrual Earnings Management in Eastern Africa. *Managerial Auditing Journal*, 33(2), 171–191. <https://doi.org/10.1108/MAJ-09-2016-1438>
- Wijaya, D. B., & Firmansyah, A. (2021). Apakah Pengungkapan Tata Kelola Perusahaan Dapat Mereduksi Manajemen Laba pada Perusahaan Perbankan di Indonesia? *Jurnal Manajemen Dan Jurnal Akuntansi*, 6(1), 27–41.
- Witjaksono, A. (2020). Effects of Earning Manipulation, Strength of Financial Position and Financial Distress on Firm Value (Case of Listed Manufacturing Firms in Indonesia). *International Journal of Innovation, Creativity and Change*. www.Ijicc.Net, 12(8), 2020. www.ijicc.net
- Yuliani, N. A., & Prastiwi, D. (2021). Pengaruh Dewan Komisaris Independen, Komite Audit, dan Kepemilikan Institusional terhadap Agresivitas Pajak. *Jurnal Riset Akuntansi Dan Keuangan*, 9(1), 141–148. <https://doi.org/10.17509/jrak.v9i1.27573>.Copyright

Zehri, F., & Zgarni, I. (2020). Internal and External Corporate Governance Mechanisms and Earnings Management: An International Perspective. *Accounting and Management Information Systems*, 19(1), 33–64.

