

## DAFTAR PUSTAKA

- Anggraini, F., & Gustivani, R. (2022). Do CEO Characteristics and Women on Boards Drive Earnings Management. *Jurnal Akuntansi Multiparadigma*.
- Bansal, M., Ali, A., & Choudhary, B. (2021). Real earnings management and stock returns: moderating role of cross-sectional effects. *Asian Journal of Accounting Research*.
- DeGeorge, F., Patel, J., & Zeckhauser, R. (1999). Earnings Management to Exceed Threshold. *The Journal of Business*.
- Fogarty, T., & Rezaee, Z. (2019). *Business Sustainability, Corporate Governance, and Organizational Ethics*. <https://wileysgp.ipublishcentral.net/my-library/product-details/5476>.
- Ghaleb, B. A., Kamardin, H., & Tabash, M. I. (2020). Family ownership concentration and real earnings management: Empirical evidence from an emerging market. *Cogent Economics & Finance*.
- 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*.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. <https://www.scribd.com/document/644946086/Ghozali-Edisi-9-pdf>.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Theory and Ownership Structure. *Journal of Financial Economics*.
- Kalantonis, P., Kallandranis, C., & Sotiropoulos, M. (2021). Leverage and firm performance: new evidence on the role of economic sentiment using accounting information. *Journal of Capital Markets Studies*.
- Khuong, N. V., Liem, N. T., & Minh, M. T. (2020). Earnings management and cash holdings: Evidence from energy firms in Vietnam. *Journal of International Studies*.
- Li, X., Than, Ahmed, R, Ishaque, M, . . . TLD. (2023). Gender diversity of boards and executives on real earnings management in the bull or bear period. *International Journal of Finance and Economics*.
- Maltz, D. N., & Borker, R. A. (1982). A cultural approach to male-female miscommunication.

- Na, K., Lee, Y., & Yu, H. (2023). CEO Type and Earnings Management to Avoid Loss or Earnings Decreases: Evidence from South Korea. *International Journal of Business*.
- Pasaribu, P. (2019). Does Gender Diversity in the Boardroom Improve Firm Performance? Evidence from Indonesia. *Economics and Finance in Indonesia*.
- Putra, A. A. (2021). THE EFFECT OF CEO CHARACTERISTICS ON PRE-EARNINGS MANAGEMENT PROFIT PROFITABILITY. *Jurnal Akuntansi dan Keuangan Indonesia*.
- Putri, M., & Naibaho, E. B. (2022). The Influence of Financial Distress, Cash Holdings, and Profitability Toward Earnings Management With Internal Control As a Moderating Variable: The Case of Listed Companies in ASEAN Countries. *Jurnal Akuntansi dan Keuangan Indonesia*.
- Sari, R. C., Sholihin, M., Zuhrohtun, Purnama, I. A., Dewanti, P. W., & Udhma, U. S. (2023). Why are not men and women more alike? Gender and clawbacks in the trade-of between accrual and real activity earnings manipulation. *Gender in Management: An International Journal*.
- Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2019). *Financial Accounting Theory and Analysis*. <https://wileysgp.ipublishcentral.net/my-library/product-details/2498>.
- Sekaran, U., & Bougie, R. (2019). *Research Methods For Business, Enhanced eText*. <https://wileysgp.ipublishcentral.net/my-library/product-details/52928>.
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*.
- Suhadak, Kurniaty, Handayani, S. R., & Rahayu, S. M. (2019). Stock return and financial performance as moderation variable in influence of good corporate governance towards corporate value. *Asian Journal of Accounting Research*.
- Verma, D., Dawar, V., & Chaudhary, P. (2023). Do audit attributes impact earnings quality? Evidence from India. *Asian Journal of Accounting Research*.
- Wang, D. (2005). Founding Family Ownership and Earnings Quality. *Journal of Accounting Research*.
- Widagdo, A. K., Rahmawati, Djuminah, Arifah, S., & Goestjahjanti, F. S. (2023). The Impact of Ownership Characteristics and Gender on Earnings

Management: Indonesian Companies. *Journal of Risk and Financial Management*.

Wulandari, S., & Suganda, A. D. (2021). Determining factors of earnings management based on accrual model. *Jurnal Akuntansi dan Auditing Indonesia*.

Yan, H., Liu, Z., Wang, H., Zhang, X., & Zheng, X. (2022). How does the COVID-19 affect earnings management: Empirical evidence from China. *Research in International Business and Finance*.

