

## DAFTAR PUSTAKA

- Abdelghany, K. E. 2005. "Measuring the Quality of Earnings." *Managerial Auditing Journal*
- Alfraih, M. M. 2017. "Choosing an External Auditor: Does The Composition of Boards of Directors Matter?" *International Journal of Law and Management*
- Alves, S. 2013. "The Impact of Audit Committee Existence and External Audit on Earnings Management: Evidence from Portugal." *Journal of Financial Reporting & Accounting*
- Al-Rassas, A. H. and H. Kamardin. 2015. "Internal and External Audit Attributes, Audit Committee Characteristics, Ownership Concentration and Earnings Quality: Evidence from Malaysia." *Mediterranean Journal of Social Sciences*
- Badolato, P.G., D. C. Donelson, and M. Ege. 2014. "Audit Committee financial expertise and earnings management: The Role of Status." *Journal of Accounting and Economics*
- Bajra, U. and S. Čadež. 2017. "Audit Committees and financial Reporting Quality: The 8th EU Company Law Directive Perspective." *Economic Systems*
- Bank Indonesia. 2009. *Peraturan Bank Indonesia Nomor 11/33/PBI/2009 tentang Pelaksanaan Good Corporate Governance bagi Bank Umum Syariah dan Unit Usaha Syariah*. Indonesia
- Bank Negara Malaysia. 2016. *Corporate Governance*. Malaysia
- Bank Negara Malaysia. 2019. *Data mengenai Bank Syariah Malaysia 2019*. Malaysia
- Beneish, M. D. 2001. "Earnings Management: A Perspective." *Managerial Finance*
- Bilal, S. Chen, and B. Komal. 2018. "Audit Committee financial Expertise and Earnings Quality: A Meta-analysis." *Journal of Business Research*
- Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees (BRC). 1999. *Report and Recommendations of Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*. NYSE/NASD, New York, NY/Washington, DC.
- Bokšová, J., J. Horák, and M. Randáková. 2015. "Financial Statements of Companies in the Czech Republic." *Procedia Economics and Finance*
- Brennan, M. J. 1995. "Corporate Finance Over the Past 25 Years." *Financial Management*
- Chang, J. C. and H. L. Sun. 2010. "Does the Disclosure of Corporate Governance Structures Affect Firms' Earnings Quality?" *Review of Accounting and Finance*
- Chang, H., G. D. Fernando, W. Liao. 2009. Sarbanes-Oxley Act, perceived earnings quality and cost of capital." *Review of Accounting and Finance*
- Chattopadhyay, P., E. George, and A. Shulman. 2008. "The asymmetrical influence of sex dissimilarity in distributive vs. colocated work groups." *Organ*
- Cohen, J., G. Krishnamoorthy, and A. Wright. 2004. "The Corporate Governance Mosaic and Financial Reporting Quality." *Journal of Accounting Literature*
- Dechow, P. M. and I. D. Dichev. 2002. "The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors." *The Accounting Review*
- Dechow, P. M. and C. M. Schrand. 2004. *Earnings Quality*. United States of America: The Research Foundation of CFA Institute

- Dey, A. 2008. "Corporate Governance and Agency Conflicts." *Journal of Accounting Research*
- Ebaid, I. E. 2013. "Corporate Governance and Investors' Perceptions of Earnings Quality: Egyptian Perspective." *Corporate Governance*
- Eisenhardt, K. M. 1989. "Agency Theory: An Assessment and Review." *The Academy of Management Review*
- Endraswati, H. 2018. "Gender Diversity in Board of Directors and Firm Performance: A Study in Indonesia Sharia Banks." *Review of Integrative Business and Economics Research*
- Fama, E. F. and M. C. Jensen. 1983. "Separation of Ownership and Control." *Journal of Law and Economics*
- Ferdinand, A. 2014. *Metode Penelitian Manajemen (Pedoman Penelitian untuk Penulisan Skripsi, Tesis, dan Disertasi Ilmu Manajemen)*. Semarang: Badan Penerbit Universitas Diponegoro.
- Financial Accounting Standards Board (FASB). 1978. "Statement of Financial Accounting Concepts No. 1: Objectives of Financial Reporting by Business Enterprises." Stamford. Connecticut.
- Forum for Corporate Governance in Indonesia. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*. Jakarta: Forum for Corporate Governance in Indonesia.
- Francis, J., R. LaFond, P. M. Olsson, and K. Schipper. 2004. "Costs of Equity and Earnings Attributes." *The Accounting Review*
- Francis, J., P. Olsson, and K. Schipper. 2008. "Earnings Quality." *Foundation and Trends in Accounting*
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*. New York: Cambridge University Press.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit – Undip.
- Greenawalt, M. B. and J. F. Sinkey, JR. 1988. "Bank Loan-Loss Provisions and the Income-Smoothing Hypothesis: An Empirical Analysis, 1976-1984." *Journal of Financial Services Research*
- Gul, F. A., M. R. Hutchinson, and K. M.Y. Lai. 2013. "Gender Diverse Boards and Properties of Analyst Earnings Forecasts." *American Accounting Association Journal*
- Gunawan, J. 2012. "Pengaruh Corporate Social Responsibility dan Corporate Governance terhadap Agresivitas Pajak." *Jurnal Akuntansi*
- Hamdan, A. M. M., S. M. S. Mushtaha, and A. A. M. Al-Sartawi. 2013. "The Audit Committee Characteristics and Earnings Quality: Evidence from Jordan." *Australasian Accounting, Business and Finance Journal*
- Hillman, A. J., C. Shropshire, and A. A. Cannella Jr. 2007. "Organizational Predictors of Women on Corporate Boards." *Academy of Management Journal*
- Hoever, I. J., D. Van Knippenberg, W. P. Van Ginkel, and H. G. Barkema (2012). "Fostering team creativity: perspective taking as key to unlocking diversity's potential." *Journal of applied psychology*
- Huang, H. and S. Thiruvadi. 2010. "Audit Committee Characteristics and Corporate Fraud." *International Journal of Public Information Systems*

- Hussainey, K. 2009. "The Impact of Audit Quality on Earnings Predictability." *Managerial Auditing Journal*
- Ikatan Akuntan Indonesia. 2017. *Standar Akuntansi Keuangan*. Jakarta: Ikatan Akuntan Indonesia.
- Ikhsan, A. dan Ishak, M. 2005. *Akuntansi Keperilakuan*. Jakarta: Salemba Empat.
- Inaam, Z. and H. Khamoussi. 2016. "Audit Committee Effectiveness, Audit Quality and Earnings Management: A Meta-Analysis." *International Journal of Law and Management*
- Insanaggar, A. K. 2012. "Perbedaan Persepsi Kualitas Audit antara KAP Big 4 da KAP Non Big 4." Skripsi: Universitas Indonesia
- Jensen, M. C. and W. H. Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics*
- Kardan, B., M. Salehi, and R. Abdollahi. 2016. "The Relationship Between the Outside financing and The Quality of financial Reporting: Evidence from Iran." *Journal of Asia Business Studies*
- KBBI. 2016. "Kamus Besar Bahasa Indonesia (KBBI)." <http://kbbi.web.id/pusat>. diakses 5 November 2019
- Kolsi, M. C. and R. Grassa. 2017. "Did Corporate Governance Mechanisms Affect Earnings Management? Further Evidence from GCC Islamic Banks." *International Journal of Islamic and Middle Eastern Finance and Management*
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta: Komite Nasional Kebijakan Governance.
- Lander, G. P. 2002. "The Sarbanes-Oxley Act of 2002." *Journal of Investment Compliance*
- Lev, B. 1989. "On the Usefulness of Earnings and Earnings Research: Lessons and Directions from Two Decades of Empirical Research." *Journal of Accounting Research*
- Ma, S. and L. Ma. 2017. "The Association of Earnings Quality with Corporate Performance: Evidence from the Emerging Market of China." *Pacific Accounting Review*
- Mansor, N., A. Che-Ahmad; N.A. Ahmad-Zaluki; and A. H. Osman. 2013. "Corporate Governance and Earnings Management: A Study on the Malaysian Family and Non-Family Owned PLCs." *Procedia Economics and Finance*
- McColgan, P. 2001. "Agency Theory and Corporate Governance: A Review of The Literature From A UK Perspective." *Department of Accounting & Finance*
- Mersni, H. and H. B. Othman. 2016. "The Impact of Corporate Governance Mechanisms on Earnings Management in Islamic Banks in The Middle East Region." *Journal of Islamic Accounting and Business Research*
- Naiker, V. and D. S. Sharma. 2009. "Former Audit Partners on the Audit Committee and Internal Control Deficiencies." *The Accounting Review*
- Nasution, D. and K. Jonnergård. 2017. "Do Auditor and CFO Gender Matter to Earnings Quality? Evidence from Sweden." *Gender in Management: An International Journal*
- Neifar, S. and A. Jarboui. 2017. "Corporate Governance and Operational Risk Voluntary Disclosure: Evidence from Islamic Banks." *Research in International Business and Finance*

- Othman, H. B. and H. Mersni. 2014. "The use of discretionary loan loss provisions by Islamic banks and conventional banks in the Middle East region: A comparative study." *Studies in Economics and Finance*
- Otoritas Jasa Keuangan (OJK). 2015. *Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Indonesia
- Otoritas Jasa Keuangan (OJK). 2019. *Statistik Perbankan Indonesia 2018*. Vol. 17, No. 01. Departemen Perizinan dan Informasi Perbankan, Otoritas Jasa Keuangan.
- Otoritas Jasa Keuangan (OJK). 2019. *Statistik Perbankan Syariah 2018*. Departemen Perizinan dan Informasi Perbankan, Otoritas Jasa Keuangan.
- Qamhan, M. A., M. H. C. Haat, H. A. Hashim, and Z. Salleh. 2018. "'Earnings management: do attendance and changes of audit committee members matter?'" *Managerial Auditing Journal*.
- Palmrose, Z. 1988. "An Analysis of Auditor Litigation and Audit Service Quality." *The Accounting Review*
- Razak, Abdul. 2017. *Demografi Nasabah Sebagai Variabel Moderasi Pengaruh Kepuasan, Kepercayaan dan Komitmen Terhadap Loyalitas pada Bank di Sulawesi Tenggara*. Yogyakarta : Penerbit Gawe Buku
- Rezaee, Z. 2007. *Corporate governance post-Sarbanes-Oxley: regulations, requirements, and integrated processes*. Canada: John Wiley & Sons, Inc.
- Saleem, E. and S. Alzoubi. 2016. "Audit quality and earnings management: evidence from Jordan." *Journal of Applied Accounting Research*
- Sarbanes-Oxley Act (SOX). 2002. *Public Law No. 107-204*. Washington, DC: Government Printing Office.
- Securities and Exchange Commission (SEC). 1999. *NYSE Rulemaking: Order Approving Proposed Rule Change Amending the Audit Committee Requirements and Notice of Filing and Order Granting Accelerated Approval of Amendments No. 1 and No. 2 Thereto*. Release No. 34-42233.
- Sekaran, U. and R. Bougie. 2016. *Research Methods for Business*. United Kingdom: John Wiley & Sons.
- Sharma, V. D. and C. Kuang. 2014. "Voluntary Audit Committee Characteristics, Incentives, and Aggressive Earnings Management: Evidence from New Zealand." *International Journal of Auditing*
- Shleifer, A. and R. W. Vishny. 1997. "A Survey of Corporate Governance." *The Journal Of Finance*
- Simunuc, D. and M. Stein. 1987. "Product Differentiation in Auditing: Auditor Choice in the Market for Unseasoned New Issues." *The Canadian Certified General Accountants' Research Foundation, Vancouver, Canada*
- Soliman, M. M. and A. A. Ragab. 2014. "Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of the Listed Companies in Egypt." *Research Journal of Finance and Accounting*
- Srinidhi, B., F. A. Gul, and J. Tsui. 2011. "Female Directors and Earnings Quality." *Contemporary Accounting Research*
- Tyson, L. 2003. "The Tyson Report on The Recruitment and Development of Non-Executive Directors." *London Business School*

- Vafeas, N. 2005. "Audit Committees, Boards, and the Quality of Reported Earnings." *Contemporary Accounting Research*
- Wahyudin, A. 2015. *Metodologi Penelitian (Penelitian Bisnis & Pendidikan)*. Semarang: Unnes Press.
- Yoon, S. S., G. Miller, and P. Jiraporn. 2006. "Earnings Management Vehicles for Korean Firms." *Journal of International Financial Management and Accounting*
- Yusof, M. 2010. "Does Audit Committee Constraint Discretionary Accruals in MESDAQ Listed Companies?" *International Journal of Business and Social Science*
- Zalata, A. M., V. Taurigana, and I. Tingbani. 2018. "Audit Committee Financial Expertise, Gender, and Earnings Management: Does Gender of The Financial Expert Matter?" *International Review of Financial Analysis*
- Zéghal, D., S. Chtourou, Y. M. Sellami. 2011. "An Analysis of the Effect of Mandatory Adoption of IAS/IFRS on Earnings Management." *Journal of International Accounting, Auditing and Taxation*