

DAFTAR PUSTAKA

- Abbott, L. J., Peters, G. F., & Parker, S. (2006). Earnings Management, Litigation Risk, and Asymmetric Audit Fee Responses. *Auditing: A Journal of Practice & Theory*, 25(1), 85–98. <https://doi.org/10.2139/ssrn.649845>
- Ahmad, L., Suhara, E., & Ilyas, Y. (2016). The Effect of Audit Quality on Earning Management within Manufacturing Companies Listed on Indonesian Stock Exchange. *Research Journal of Finance and Accounting*, 7(8), 132–138. <https://www.iiste.org/Journals/index.php/RJFA/article/view/29977>
- Al-Mousawi, R. J., & Al-Thuneibat, A. (2011). The Effect of Audit Quality on the Earnings Management Activities. *Dirasat, Administrative Sciences*, 38(2), 614–628.
- Al-Thuneibat, A. A., Al Issa, R. T. I., & Ata Baker, R. A. (2011). Do Audit Tenure and Firm Size Contribute to Audit Quality?: Empirical Evidence from Jordan. *Managerial Auditing Journal*, 26(4), 317–334. <https://doi.org/10.1108/02686901111124648>
- Alali, F. (2011). Audit Fees and Discretionary Accruals: Compensation Structure Effect. *Managerial Auditing Journal*, 26(2), 90–113. <https://doi.org/10.1108/02686901111094994>
- Alves, S. (2013). The Impact of Audit Committee Existence and External Audit on Earnings Management. *Journal of Financial Reporting and Accounting*, 11(2), 143–165. <https://doi.org/10.1108/jfra-04-2012-0018>
- Alzoubi, E. S. S. (2016). Audit quality and earnings management: Evidence from Jordan. *Journal of Applied Accounting Research*, 17(2), 170–189. <https://doi.org/10.1108/JAAR-09-2014-0089>
- Antle, R., Gordon, E., Narayanamoorthy, G., & Zhou, L. (2006). The joint determination of audit fees, non-audit fees, and abnormal accruals. *Review of Quantitative Finance and Accounting*, 27(3), 235–266. <https://doi.org/10.1007/s11156-006-9430-y>
- Arens, A., Elder, R., & Beasley, M. (2010). *Auditing and Assurance Services: An Integrated Approach*. Prentice Hall.
- Aurel Salim, M. (2021). the Effect of Audit Fee and Audit Effort on Audit Quality (in Manufacturing Companies Listed on Indonesia Stock Exchange 2017 *Diponegoro Journal of Accounting*, 10, 1–12. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/32995>
- Bartov, E., Gul, F. A., & Tsui, J. S. L. (2000). Discretionary-accruals models and audit qualifications. *Journal of Accounting and Economics*, 30(3), 421–452. [https://doi.org/10.1016/S0165-4101\(01\)00015-5](https://doi.org/10.1016/S0165-4101(01)00015-5)
- Baxter, P., & Cotter, J. (2009). Audit committees and earnings quality. *Accounting and Finance*, 49(2), 267–290. <https://doi.org/10.1111/j.1467-629X.2008.00290.x>
- Becker, C. L., Defond, M. L., & California, S. (1998). The Effect of Audit Quality on Earnings Management. *Contemporary Accounting Research*, 15(1), 1–24. http://219.219.114.96/cufe/upload_files/other/4_20140522023812_12.pdf
- Bédard, J., Chtourou, S. M., & Courteau, L. (2004). The effect of audit committee expertise, independence, and activity on aggressive earnings management.

- Auditing: A Journal of Practice & Theory*, 23(2), 13–35.
<https://doi.org/10.2308/aud.2004.23.2.13>
- Booth, J. R., & Deli, D. N. (1996). Factors affecting the number of outside directorships held by CEOs. *Journal of Financial Economics*, 40(1), 81–104.
[https://doi.org/10.1016/0304-405X\(95\)00838-6](https://doi.org/10.1016/0304-405X(95)00838-6)
- Chen, H., Chen, J. Z., Lobo, G. J., & Wang, Y. (2011). Effects of audit quality on earnings management and cost of equity capital: Evidence from China. *Contemporary Accounting Research*, 28(3), 892–925.
<https://doi.org/10.1111/j.1911-3846.2011.01088.x>
- Chen, K. Y., Lin, K. L., & Zhou, J. (2005). Audit quality and earnings management for Taiwan IPO firms. *Managerial Auditing Journal*, 20(1), 86–104. <https://doi.org/10.1108/02686900510570722>
- Chen, Q., Hemmer, T., & Zhang, Y. (2007). On the relation between conservatism in accounting standards and incentives for earnings management. *Journal of Accounting Research*, 45(3), 541–565. <https://doi.org/10.1111/j.1475-679X.2007.00243.x>
- Chung, H., & Kallapur, S. (2003). Client Importance, Nonaudit Services, and Abnormal Accruals. *Accounting Review*, 78(4), 931–955.
<https://doi.org/10.2308/accr.2003.78.4.931>
- Chung, R., Firth, M., & Kim, J. B. (2005). Earnings management, surplus free cash flow, and external monitoring. *Journal of Business Research*, 58(6), 766–776. <https://doi.org/10.1016/j.jbusres.2003.12.002>
- Coles, J. L., Daniel, N. D., & Naveen, L. (2008). Boards: Does one size fit all? *Journal of Financial Economics*, 87(2), 329–356.
<https://doi.org/10.1016/j.jfineco.2006.08.008>
- Cornett, M. M., McNutt, J. J., & Tehranian, H. (2009). Corporate governance and earnings management at large U.S. bank holding companies. *Journal of Corporate Finance*, 15(4), 412–430.
<https://doi.org/10.1016/j.jcorpfin.2009.04.003>
- Davidson, R., Goodwin-Stewart, J., & Kent, P. (2005). Internal governance structures and earnings management. *Accounting and Finance*, 45(2), 241–267. <https://doi.org/10.1111/j.1467-629x.2004.00132.x>
- 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. (1995). Detecting Earnings Management. *Asian Financial Statement Analysis*, 70(2), 73–105.
<https://doi.org/10.1002/9781119204763.ch4>
- Dimitropoulos, P. E., & Asteriou, D. (2010). The effect of board composition on the informativeness and quality of annual earnings: Empirical evidence from Greece. *Research in International Business and Finance*, 24(2), 190–205.
<https://doi.org/10.1016/j.ribaf.2009.12.001>
- Dimitropoulos, P. E., Asteriou, D., Kousenidis, D., & Leventis, S. (2013). The impact of IFRS on accounting quality: Evidence from Greece. *Advances in Accounting*, 29(1), 108–123. <https://doi.org/10.1016/j.adiac.2013.03.004>
- Dimitropoulos, P. E., Asteriou, D., & Siriopoulos, C. (2012). Euro adoption and the quality of accounting information. *Managerial Auditing Journal*, 27(3),

- 299–328. <https://doi.org/10.1108/02686901211207519>
- Ebrahim, A. (2007). Earnings management and board activity: An additional evidence. *Review of Accounting and Finance*, 6(1), 42–58. <https://doi.org/10.1108/14757700710725458>
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *Academy of Management*, 14(1), 57–74.
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law & Economics*, 26(2), 301–325.
- Francis, J. R., & Wang, D. (2008). The joint effect of investor protection and big 4 audits on earnings quality around the world. *Contemporary Accounting Research*, 25(1), 157–191. <https://doi.org/10.1506/car.25.1.6>
- Gerayli, M. S., Yanesari, A. M., & Ma'atoofti, A. R. (2011). Impact of audit quality on earnings management: Evidence from Iran. *International Research Journal of Finance and Economics*, 66(66), 77–84.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Gujarati, D. (2003). *Basic Econometrics: International Edition*. McGraw-Hill.
- Gul, F. A. A., Chen, C. J. P., & Tsui, J. S. L. (2003). Discretionary Accounting Accruals, Managers' Incentives and Audit Fees. *Contemporary Accounting Research*, 20(3), 441–464. <https://doi.org/10.2139/ssrn.390302>
- Habbash, M. (2010). The Effectiveness of Corporate Governance and External Audit on Constraining Earnings Management Practice in the UK. *PhD Thesis*, 351.
- Habbash, M., Sindezingue, C., & Salama, A. (2013). The effect of audit committee characteristics on earnings management: Evidence from the United Kingdom. *International Journal of Disclosure and Governance*, 10(1), 13–38. <https://doi.org/10.1057/jdg.2012.2>
- Healy, P. M. (1985). The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics*, 7(1–3), 85–107. [https://doi.org/10.1016/0165-4101\(85\)90029-1](https://doi.org/10.1016/0165-4101(85)90029-1)
- Healy, P. M., & Palepu, K. G. (2003). The fall of enron. *Journal of Economic Perspectives*, 17(2), 3–26. <https://doi.org/10.1257/089533003765888403>
- 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/10.2139/ssrn.156445>
- Holland, D., & Ramsay, A. (2003). Do Australian companies manage earnings to meet simple earnings benchmarks? *Accounting and Finance*, 43(1), 41–62. <https://doi.org/10.1111/1467-629X.00082>
- Hribar, P., & Collins, D. W. (2002). Errors in estimating accruals: Implications for empirical research. *Journal of Accounting Research*, 40(1), 105–134. <https://doi.org/10.1111/1475-679X.00041>
- Jackson, S. B., & Pittman, M. K. (2001). Auditors and earnings management. *The CPA Journal*, 71(7), 38–44.
- Jelinek, K. (2007). The Effect of Leverage Increases on Real Earnings Management. *Journal of Business and Economic Studies*, 13(2), 24–46. <https://core.ac.uk/download/pdf/18513895.pdf>

- Jensen, M. C. (1993). Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. <https://doi.org/10.2139/ssrn.93988>
- 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.
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193. <https://doi.org/10.2307/2491047>
- Klein, A. (2002). Audit committee, board of director characteristics, and earnings management. *Journal of Accounting and Economics*, 33(3), 375–400. [https://doi.org/10.1016/S0165-4101\(02\)00059-9](https://doi.org/10.1016/S0165-4101(02)00059-9)
- Li, J., & Lin, J. W. (2005). The relation between earning management and audit quality JF Li, JW Lin *Journal of Accounting and Finance Research* 12. *Journal of Accounting and Finance Research*, 12(1), 1–11.
- Lin, J. W., & Hwang, M. I. (2010). Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Auditing*, 14(1), 57–77. <https://doi.org/10.1111/j.1099-1123.2009.00403.x>
- Lipton, M., & Lorsch, J. W. (1992). A modest proposal for improved corporate governance: Business source. *Business Lawyer*, 42(1), 59–78.
- Loomis, C. J. (1999). Lies, damned lies, and managed earnings. *Fortune*, 140(3), 74–92.
- Maijoor, S. J., & Vanstraelen, A. (2006). Earnings management within Europe: The effects of member state audit environment, audit firm quality and international capital markets. *Accounting and Business Research*, 36(1), 33–52. <https://doi.org/10.1080/00014788.2006.9730005>
- Mangala, D., & Singla, N. (2021). *Do corporate governance practices restrain earnings management in banking industry ? Lessons from India*. <https://doi.org/10.1108/JFRA-02-2021-0060>
- McNichols, M., & Wilson, G. P. (1988). Evidence of Earnings Management from the Provision for Bad Debts. *Journal of Accounting Research*, 26, 1–31. <https://doi.org/10.2307/2491177>
- Menon, K., & Williams, D. D. (1994). The Insurance Hypothesis and Market Prices. *Accounting Review*, 69(2), 327–342.
- Park, Y. W., & Shin, H. H. (2004). Board composition and earnings management in Canada. *Journal of Corporate Finance*, 10(3), 431–457. [https://doi.org/10.1016/S0929-1199\(03\)00025-7](https://doi.org/10.1016/S0929-1199(03)00025-7)
- Peasnell, K. V., Pope, P. F., & Young, S. (2000). Detecting earnings management using cross-sectional abnormal accruals models. *Accounting and Business Research*, 30(4), 313–326. <https://doi.org/10.1080/00014788.2000.9728949>
- Peasnell, Ken V., Pope, P. F., & Young, S. (2005). Board Monitoring and Earnings Management: Do Outside Directors Influence Abnormal Accruals? *Journal of Business Finance & Accounting*, 32(November 2004), 1311–1346. <https://doi.org/10.2139/ssrn.249557>
- Piot, C., & Janin, R. (2007). External auditors, audit committees and earnings management in France. *European Accounting Review*, 16(2), 429–454. <https://doi.org/10.1080/09638180701391030>

- Pramithasari, A. A. P. K., & Yasa, G. W. (2017). The effect of good corporate governance on earnings management in companies that perform IPO. *The Indonesian Accounting Review*, 6(1), 37.
<https://doi.org/10.14414/tiar.v6i1.851>
- Rahman, R. A., & Mohamed Ali, F. H. (2006). Board, audit committee, culture and earnings management: Malaysian evidence. *Managerial Auditing Journal*, 21(7), 783–804. <https://doi.org/10.1108/02686900610680549>
- Rusmin, R. (2010). Auditor quality and earnings management: Singaporean evidence. *Managerial Auditing Journal*, 25(7), 618–638.
<https://doi.org/10.1108/02686901011061324>
- Saleem, E., & Alzoubi, S. (2018). Audit quality, debt financing, and earnings management: Evidence from Jordan. *Journal of International Auditing*, 30(December 2017), 69–84.
- Schipper, K. (1989). Shipper.Pdf. *Commentary on Earnings Management. Accounting Horizons*, 91–102.
- Soliman, M. M., & Abd-Elsalam, M. (2014). Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of The Listed Companies in Egypt. *Research Journal of Finance and Accounting*, 5(2), 1292-1297.
- Srinidhi, B. N., & Gul, F. A. (2007). The differential effects of auditors' nonaudit and audit fees on accrual quality. *Contemporary Accounting Research*, 24(2), 595–629. <https://doi.org/10.1506/ARJ4-20P3-201K-3752>
- Sukanto, E., & Widaryanti,). (2018). Analisis Pengaruh Ukuran KAP dan Tata Kelola Perusahaan terhadap Integritas Laporan Keuangan. *Juni*, 13(1), 20–44.
- Sun, J., Liu, G., & Lan, G. (2011). Does Female Directorship on Independent Audit Committees Constrain Earnings Management? *Journal of Business Ethics*, 99(3), 369–382. <https://doi.org/10.1007/s10551-010-0657-0>
- Sweeney, A. P. (1994). Debt-covenant violations and managers' accounting responses. *Journal of Accounting and Economics*, 17(3), 281–308.
[https://doi.org/10.1016/0165-4101\(94\)90030-2](https://doi.org/10.1016/0165-4101(94)90030-2)
- Taktak, N. B., & Mbarki, I. (2014). Board characteristics, external auditing quality and earnings management. *Journal of Accounting in Emerging Economies*, 4(1), 79–96. <https://doi.org/10.1108/jaee-10-2011-0046>
- Van Caneghem, T. (2004). The impact of audit quality on earnings rounding-up behaviour: some UK evidence. *European Accounting Review*, 13(4), 771–786. <https://doi.org/10.1080/0963818042000216866>
- Van Tendeloo, B., & Vanstraelen, A. (2008). Earnings Management and Audit Quality in Europe: Evidence from the Private Client Segment Market. *European Accounting Review*, 17(3), 447–469.
- Vander Bauwhede, H., Willekens, M., & Gaeremynck, A. (2003). Audit firm size, public ownership, and firms' discretionary accruals management. *International Journal of Accounting*, 38(1), 1–22.
[https://doi.org/10.1016/S0020-7063\(03\)00004-9](https://doi.org/10.1016/S0020-7063(03)00004-9)
- Warfield, T. D., Wild, J. J., & Wild, K. L. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting*

- and Economics*, 20(1), 61–91. [https://doi.org/10.1016/0165-4101\(94\)00393-J](https://doi.org/10.1016/0165-4101(94)00393-J)
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards Towards a Positive Theory of the Determination of Accounting. *Accounting Review*, 53(I), 112–134.
- Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory*. Prentice-Hall.
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)
- Yang, J. S., & Krishnan, J. (2005). Audit Committees and Quarterly. *International Journal of Auditing*, 9(1), 201–219.
- Yasser, S., & Soliman, M. (2018). The effect of Audit Quality on Earnings Management in Developing Countries : The Case of Egypt. *International Research Journal of Applied Finance*, IX(April), 216–232.