

## DAFTAR PUSTAKA

- Abbadi, S. S., Hijazi, Q. F., & Al-Rahahleh, A. S. (2016). Corporate governance quality and earnings management: Evidence from Jordan. *Australasian Accounting, Business and Finance Journal*, 10(2), 54–75. <https://doi.org/10.14453/aabfj.v10i2.4>
- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit committee characteristics and restatements. *Auditing*, 23(1), 69–87. <https://doi.org/10.2308/aud.2004.23.1.69>
- Abdullatif, M., Alhadab, M., & Mansour, I. (2019). Determinants of related party transactions in Jordan: Financial and governance factors. *Australasian Accounting, Business and Finance Journal*, 13(1), 44–75. <https://doi.org/10.14453/aabfj.v13i1.6>
- Abdullatif, M., Banna, A., El-Sahsah, D., & Wafa, T. (2021). Exploring the application of analytical procedures by Jordanian external auditors. *Journal of Governance and Regulation*, 10(3), 44–53. <https://doi.org/10.22495/jgrv10i3art4>
- Ahmad, M., Zraiq, A., Hanim, F., & Fadzil, B. (2018). *the Impact of Nomination and Remuneration Committee on Corporate*. 22(3), 1–6.
- Al-Bassam, W. M., Ntim, C. G., Opong, K. K., & Downs, Y. (2018). Corporate Boards and Ownership Structure as Antecedents of Corporate Governance Disclosure in Saudi Arabian Publicly Listed Corporations. *Business and Society*, 57(2), 335–377. <https://doi.org/10.1177/0007650315610611>
- Al-Haddad, L., & Whittington, M. (2019). The impact of corporate governance mechanisms on real and accrual earnings management practices: evidence from Jordan. *Corporate Governance (Bingley)*, 19(6), 1167–1186. <https://doi.org/10.1108/CG-05-2018-0183>
- Al-Rassas, A. H., & Kamardin, H. (2015). Internal and External Audit Attributes, Audit Committee Characteristics, Ownership Concentration and Earnings Quality: Evidence from Malaysia. *Mediterranean Journal of Social Sciences*, 6(3), 458–470. <https://doi.org/10.5901/mjss.2015.v6n3p458>
- Albersmann, B. T., & Hohenfels, D. (2017). Audit Committees and Earnings Management – Evidence from the German Two-Tier Board System. In *Schmalenbach Business Review* (Vol. 18, Issue 2). <https://doi.org/10.1007/s41464-017-0028-9>
- Alhadab, M., Abdullatif, M., & Mansour, I. (2020). Related party transactions and earnings management in Jordan: the role of ownership structure. *Journal of Financial Reporting and Accounting*, 18(3), 505–531.

<https://doi.org/10.1108/JFRA-01-2019-0014>

- Almarayeh, T., Abdullatif, M., & Aibar-Guzmán, B. (2021). The role of audit committees in mitigating earnings management: evidence from Jordan. *Journal of Accounting in Emerging Economies*, 12(5), 882–907. <https://doi.org/10.1108/JAEE-09-2020-0235>
- Almarayeh, T. S., Aibar-Guzmán, B., & Abdullatif, M. (2020). Does audit quality influence earnings management in emerging markets? Evidence from Jordan. *Revista de Contabilidad-Spanish Accounting Review*, 23(1), 64–74. <https://doi.org/10.6018/rcsar.365091>
- Alqatamin, R. M. (2018). Audit Committee Effectiveness and Company Performance: Evidence from Jordan. *Accounting and Finance Research*, 7(2), 48. <https://doi.org/10.5430/afr.v7n2p48>
- Alzoubi. (2016). Journal of Applied Accounting Research. *Journal of Applied Accounting Research*, 9(1). <https://doi.org/10.1108/jaar.2008.37509aaa.001>
- Amico, A. (2014). *Corporate Governance Enforcement in the Middle East and North Africa: Evidence and Priorities* (Issue 15). <https://doi.org/https://dx.doi.org/10.1787/5jxws6scxg7c-en>
- Bao, S. R., & Lewellyn, K. B. (2017). Ownership structure and earnings management in emerging markets—An institutionalized agency perspective. *International Business Review*, 26(5), 828–838. <https://doi.org/10.1016/j.ibusrev.2017.02.002>
- Barakat, F. S. Q., López Pérez, M. V., & Rodríguez Ariza, L. (2015). Corporate social responsibility disclosure (CSR/D) determinants of listed companies in Palestine (PXE) and Jordan (ASE). *Review of Managerial Science*, 9(4), 681–702. <https://doi.org/10.1007/s11846-014-0133-9>
- Baxter, P., & Cotter, J. (2009). Audit Committees and Earnings Expectations Management. *Accounting and Finance*, 49(225), 267–290.
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Lapedes, P. D. (2000). Fraudulent Financial Reporting in China: Consideration of Timing Traits and Corporate Governance Mechanisms. *Accounting Horizons*, 14(December), 441–454.
- Becker, C. L., Defond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The effect of audit quality on earnings management. *Contemporary Accounting Research*, 15(1), 1–24. <https://doi.org/10.1111/j.1911-3846.1998.tb00547.x>
- Bedard, J. C., & Johnstone, K. M. (2004). Earnings manipulation risk, corporate governance risk, and auditors' planning and pricing decisions. *Accounting Review*, 79(2), 277–304. <https://doi.org/10.2308/accr.2004.79.2.277>
- Boytson, A., Deloof, M., & Matthyssens, P. (2011). Social Norms, Social Cohesion,

- and Corporate Governance. *Corporate Governance: An International Review*, 19(1), 41–60. <https://doi.org/10.1111/j.1467-8683.2010.00829.x>
- Carcello, J. V., & Nagy, A. L. (2004). Financial Reporting Proclamation. *A Journal of Practice & Theory*, 847(22), 7714–7750.
- Carcello, J. V., Hollingsworth, C. W., Klein, A., & Neal, T. L. (2008). Audit Committee Financial Expertise, Competing Corporate Governance Mechanisms, and Earning management in a Post -SOX World. *Working Paper*, 212.
- Chang, J. C., & Sun, H. L. (2009). Crossed-listed foreign firms' earnings informativeness, earnings management and disclosures of corporate governance information under SOX. *International Journal of Accounting*, 44(1), 1–32. <https://doi.org/10.1016/j.intacc.2008.12.004>
- Daily, C. M., Dalton, D. R., & Cannella, A. A. (2003). Corporate governance: Decades of dialogue and data. *Academy of Management Review*, 28(3), 371–382. <https://doi.org/10.5465/AMR.2003.10196703>
- 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>
- DeFond, M. L., & Jiambalvo, J. (1994). Debt covenant violation and manipulation of accruals. *Journal of Accounting and Economics*, 17(1–2), 145–176. [https://doi.org/10.1016/0165-4101\(94\)90008-6](https://doi.org/10.1016/0165-4101(94)90008-6)
- DeGeorge, F., Patel, J., & Zeckhauser, R. (1999). Earnings management to exceed thresholds. *Advances in Behavioral Finance*, 2(1), 633–666.
- DeZoort, F. T., Hermanson, D. R., Archambeault, D. S., & Reed, S. A. (2002). Audit committee effectiveness: A synthesis of the audit committee literature. *Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature*, 21(1), 15–31. <https://doi.org/10.22495/cbv8i1art2>
- Elghuweel, M. I., Ntim, C. G., Opong, K. K., & Avison, L. (2017). Corporate governance, Islamic governance and earnings management in Oman A new empirical insights from a behavioural theoretical framework. *Journal of Accounting in Emerging Economies*, 7(2), 190–224. <https://doi.org/10.1108/JAEE-09-2015-0064>
- Fischer, M., & Rosenzweig, K. (1995). Attitudes of students and accounting practitioners concerning the ethical acceptability of earnings management. *Journal of Business Ethics*, 14(6), 433–444. <https://doi.org/10.1007/BF00872085>
- Franz, D. R., HassabElnaby, H. R., & Lobo, G. J. (2014). Impact of proximity to debt covenant violation on earnings management. *Review of Accounting Studies*, 19(1),

473–505. <https://doi.org/10.1007/s11142-013-9252-9>

- García-Meca, E., & Sánchez-Ballesta, J. P. (2009). Corporate governance and earnings management: A meta-analysis. *Corporate Governance: An International Review*, 17(5), 594–610. <https://doi.org/10.1111/j.1467-8683.2009.00753.x>
- García, L. S., Barbadillo, E. R., & Pérez, M. O. (2012). Audit committee and internal audit and the quality of earnings: Empirical evidence from Spanish companies. *Journal of Management and Governance*, 16(2), 305–331. <https://doi.org/10.1007/s10997-010-9152-3>
- Gebrayel, E., Jarrar, H., Salloum, C., & Lefebvre, Q. (2018). Effective association between audit committees and the internal audit function and its impact on financial reporting quality: Empirical evidence from Omani listed firms. *International Journal of Auditing*, 22(2), 197–213. <https://doi.org/10.1111/ijau.12113>
- Ghosh, A., Marra, A., & Moon, D. (2010). Corporate Boards, Audit Committees, and Earnings Management: Pre- and Post-SOX Evidence. *Journal of Business Finance and Accounting*, 37(9–10), 1145–1176. <https://doi.org/10.1111/j.1468-5957.2010.02218.x>
- Gul, F. A., Fung, S. Y. K., & Jaggi, B. (2009). Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*, 47(3), 265–287. <https://doi.org/10.1016/j.jacceco.2009.03.001>
- Hassan U., Shehu. (2013). Financial Reporting Quality, Does Monitoring Characteristics Matter? An Empirical Analysis of Nigerian Manufacturing Sector. *The Business & Management Review*. 3(2), 147-161.
- Healy, P. M., & Wahlen, J. M. (1999). Accounting Horizons. *Accounting Horizons*, 30(4), 525–528. <https://doi.org/10.2308/1558-7975-30.4.525>
- Huang, L.-H., & Hsiao, H.-C. (2011). Study of earnings management and audit quality. *African Journal of Business Management*, 5(7), 2686–2699. <https://doi.org/10.5897/AJBM10.1040>
- Hundal, S. (2013). Independence, Expertise and Experience of Audit Committees: Some Aspects of Indian Corporate Sector. *American International Journal of Social Science*, 2(5), 58
- Jaggi, B., & Lee, P. (2002). Earnings Management Response to Debt Covenant Violations and Debt Restructuring. *Journal of Accounting, Auditing & Finance*, 17(4), 295–324. <https://doi.org/10.1177/0148558X0201700402>
- Jaggi, B., Leung, S., & Gul, F. (2009). Family control, board independence and earnings management: Evidence based on Hong Kong firms. *Journal of*

- Accounting and Public Policy*, 28(4), 281–300.  
<https://doi.org/10.1016/j.jaccpubpol.2009.06.002>
- Jeong, S. W., & Rho, J. (2004). Big Six auditors and audit quality: The Korean evidence. *International Journal of Accounting*, 39(2), 175–196.  
<https://doi.org/10.1016/j.intacc.2004.02.001>
- Jha, A. (2013). Earnings management around debt-covenant violations - An empirical investigation using a large sample of quarterly data. *Journal of Accounting, Auditing and Finance*, 28(4), 369–396.  
<https://doi.org/10.1177/0148558X13505597>
- Juhmani, O. I. (2017). Audit Committee Characteristics and Earnings Management: The Case of Bahrain. *International Journal of Accounting and Financial Reporting*, 7(1), 12. <https://doi.org/10.5296/ijafr.v7i1.10447>
- Karamanou, I., & Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: An empirical analysis. *Journal of Accounting Research*, 43(3), 453–486. <https://doi.org/10.1111/j.1475-679X.2005.00177.x>
- Kikhia, H. Y. (2014). Board Characteristics, Audit Committee Characteristics, and Audit Fees: Evidence from Jordan. *International Business Research*, 7(12).  
<https://doi.org/10.5539/ibr.v7n12p98>
- 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)
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(1), 163–197. <https://doi.org/10.1016/j.jacceco.2004.11.002>
- Krishnan, J., & Lee E, J. (2009). Audit Committee Financial Expertise, Litigation Risk, and Corporate Governance Jagan. *American Accounting Association*, 28(1), 241–261.
- Krishnan, G. V. (2003). Does big 6 auditor industry expertise constrain earnings management? *Accounting Horizons*, 17(SUPPL.), 1–16.  
<https://doi.org/10.2308/acch.2003.17.s-1.1>
- Lawrence, J. A., Young, P., & Susan, P. (2000). The effects of audit committee activity and independence on corporate fraud. *Managerial Finance*, 26(11), 55.
- Lin, P., Hutchinson, M., & Percy, M. (2009). The role of the audit committee and institutional investors in constraining earnings management: evidence from Chinese firms listed in Hong Kong. *Proceedings of Accounting & ...*, July.

<http://eprints.qut.edu.au/37996/>

- Liu, C., Chung, C. Y., Sul, H. K., & Wang, K. (2018). Does hometown advantage matter? the case of institutional blockholder monitoring on earnings management in Korea. *Journal of International Business Studies*, 49(2), 196–221. <https://doi.org/10.1057/s41267-017-0093-9>
- Lobo, G. J., & Zhou, J. (2006). *Increase after the Sarbanes-Oxley Act?* 20(1), 57–73.
- Machuga, S., & Teitel, K. (2007). and its Components. *Journal of International Accounting Research*, 6(1), 37–55.
- Meckling, W. H. and J. M. C. (1976). Theory of The Firm: Managerial Behaviour, Agency Cost and Ownership Structure. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Miller, D., & Breton-miller, I. Le. (2006). Miller & Bretton Miller (2006) Family Governance And Firm Performance Agency Stewardship And Capabilities.pdf. *Family Business Review*, XIX(1). [file:///C:/Users/Sonia/Dropbox/family e brand/1%5E PAPER\\_BIBLIOMETRIC ANALYSIS/Analisi Bibliometrica/Internal Cocitation/Cluster/Cluster 1/Miller 2006.pdf](file:///C:/Users/Sonia/Dropbox/family%20brand/1%5E%20PAPER_BIBLIOMETRIC_ANALYSIS/Analisi%20Bibliometrica/Internal%20Cocitation/Cluster/Cluster%201/Miller%202006.pdf)
- Mishra, M., & Malhotra, A. K. (2016). Audit Committee Characteristics and Earnings Management: Evidence from India. *International Journal of Accounting and Financial Reporting*, 6(2), 247. <https://doi.org/10.5296/ijafr.v6i2.10008>
- North, D. C. (1993). *Review Reviewed Work ( s ): Institutions , Institutional Change and Economic Performance by Douglass C . North Review by: David W . Galenson Source : Economic Development and Cultural Change , Vol . 41 , No . 2 ( Jan . , 1993 ) , pp . 419-422 Published by. 41(2), 419–422.*
- Nurim, Y., Sunardi, S., & Raharti, R. (2017). The Type I Versus Type II Agency Conflict on Earnings Management. *Jurnal Dinamika Manajemen*, 8(1), 44–58. <https://doi.org/10.15294/jdm.v8i1.10410>
- Oroud, Y. (2019). The Effect of Audit Committee Characteristics on the Profitability: Panel Data Evidence. *International Journal of Economics and Finance*, 11(4), 104. <https://doi.org/10.5539/ijef.v11n4p104>
- 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)
- Piesse, J., Strange, R., & Toonsi, F. (2012). Is there a distinctive MENA model of corporate governance? *Journal of Management and Governance*, 16(4), 645–681. <https://doi.org/10.1007/s10997-011-9182-5>

- 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>
- Qamhan, M. A., Che Haat, M. H., Hashim, H. A., & Salleh, Z. (2018). Earnings management: do attendance and changes of audit committee members matter? *Managerial Auditing Journal*, 33(8–9), 760–778. <https://doi.org/10.1108/MAJ-05-2017-1560>
- 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>
- Rahmat, M. M., Iskandar, T. M., & Saleh, N. M. (2009). Audit committee characteristics in financially distressed and non-distressed companies. *Managerial Auditing Journal*, 24(7), 624–638. <https://doi.org/10.1108/02686900910975350>
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Sáenz González, J., & García-Meca, E. (2014). Does Corporate Governance Influence Earnings Management in Latin American Markets? *Journal of Business Ethics*, 121(3), 419–440. <https://doi.org/10.1007/s10551-013-1700-8>
- Sarhan, A. A., & Ntim, C. G. (2018). Firm- and country-level antecedents of corporate governance compliance and disclosure in MENA countries. *Managerial Auditing Journal*, 33(6–7), 558–585. <https://doi.org/10.1108/MAJ-10-2017-1688>
- Sarhan, A. A., Ntim, C. G., & Al-Najjar, B. (2019). Board diversity, corporate governance, corporate performance, and executive pay. *International Journal of Finance and Economics*, 24(2), 761–786. <https://doi.org/10.1002/ijfe.1690>
- Siagian, F. T., & Tresnaningsih, E. (2011). The impact of independent directors and independent audit committees on earnings quality reported by Indonesian firms. *Asian Review of Accounting*, 19(3), 192–207. <https://doi.org/10.1108/13217341111185128>
- Soliman, M., & Ragab, A. A. (2014). Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of the Listed Companies in Egypt. *SSRN Electronic Journal*, 1–29. <https://doi.org/10.2139/ssrn.2315355>
- Song, J., & Windram, B. (2004). *Song dan Windram 2004*. 205, 195–205.
- 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)

- Van Johnson, E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-Firm Tenure and the Quality of Financial Reports. *Contemporary Accounting Research*, 19(4), 637–660. <https://doi.org/10.1506/LLTH-JXQV-8CEW-8MXD>
- Watts, R. L., & Zimmerman, J. L. (1990). Accounting Year Theory : Ten Perspective. *Review Literature And Arts Of The Americas*, 65(1), 131–156. <http://www.jstor.org/stable/247880>
- Waweru, N. M., & Prot, N. P. (2018). Corporate governance compliance and accrual earnings management in eastern Africa: Evidence from Kenya and Tanzania. *Managerial Auditing Journal*, 33(2), 171–191. <https://doi.org/10.1108/MAJ-09-2016-1438>
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2002). 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.