

## DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., Peters, G. F., & Raghunandan, K. (2003). The Association between Audit Committee Characteristics and Audit Fees. *AUDITING: A Journal of Practice & Theory*, 22(2), 17–32. <https://doi.org/10.2308/aud.2003.22.2.17>
- Abbott, L. J., Parker, S., & Presley, T. (2012). Female Board Presence and the Likelihood of Financial Restatement. *Accounting Horizons*, 26(4), 607–629.
- ACFE. (2014). *Report To The Nations On Occupational Fraud And Abuse : 2014 Global Study*. <https://www.acfe.com/-/media/files/acfe/pdfs/2014-report-to-nations.ashx>
- ACFE. (2018). *Report To The Nations 2018 Global Study On Occupational Fraud And Abuse*. <https://s3-us-west-2.amazonaws.com/acfe-public/2018-report-to-the-nations.pdf>
- ACFE. (2022). *Occupational Fraud 2022 : A Report To The Nations*. <https://acfe-public.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf>
- Adams, R. B., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. <https://doi.org/10.1016/j.jfineco.2008.10.007>
- Adams, R. B., & Funk, P. (2012). Beyond the glass ceiling: Does gender matter? *Management Science*, 58(2), 219–235. <https://doi.org/10.1287/mnsc.1110.1452>
- Aghghaleh, S. F., Mohamed, Z. M., & Rahmat, M. M. (2016). Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models. *Asian Journal of Accounting and Governance*, 7, 57–65. <https://doi.org/10.17576/ajag-2016-07-05>
- Ahmadi, A., Nakaa, N., & Bouri, A. (2018). Chief Executive Officer attributes, board structures, gender diversity and firm performance among French CAC 40 listed firms. *Research in International Business and Finance*, 44, 218–226. <https://doi.org/10.1016/j.ribaf.2017.07.083>
- Aier, J. K., Comprix, J., Gunlock, M. T., & Lee, D. (2005). The Financial Expertise of CFOs and Accounting Restatements. *Accounting Horizons*, 19(3), 123–135. <https://doi.org/10.2308/acch.2005.19.3.123>
- Aldamen, H., Hollindale, J., & Ziegelmayr, J. L. (2018a). Female audit committee members and their influence on audit fees. *Accounting and Finance*, 58(1), 57–89. <https://doi.org/10.1111/acfi.12248>
- Aldamen, H., Hollindale, J., & Ziegelmayr, J. L. (2018b). Female audit committee members and their influence on audit fees. *Accounting and Finance*, 58(1), 57–89. <https://doi.org/10.1111/acfi.12248>

- Alkebsee, R. H., Tian, G. L., Usman, M., Siddique, M. A., & Alhebry, A. A. (2021a). Gender diversity in audit committees and audit fees: evidence from China. *Managerial Auditing Journal*, 36(1), 72–104. <https://doi.org/10.1108/MAJ-06-2019-2326>
- Alkebsee, R. H., Tian, G. L., Usman, M., Siddique, M. A., & Alhebry, A. A. (2021b). Gender diversity in audit committees and audit fees: evidence from China. *Managerial Auditing Journal*, 36(1), 72–104. <https://doi.org/10.1108/MAJ-06-2019-2326>
- Al-Shaer, H., & Zaman, M. (2016). Board gender diversity and sustainability reporting quality. *Journal of Contemporary Accounting and Economics*, 12(3), 210–222. <https://doi.org/10.1016/j.jcae.2016.09.001>
- Amiram, D., Huang, S., & Rajgopal, S. (2020). Does financial reporting misconduct pay off even when discovered? *Review of Accounting Studies*, 25(3), 811–854. <https://doi.org/10.1007/s11142-020-09548-7>
- Ardyansah, D., & Zulaikha. (2014). Pengaruh Size, Leverage, Profitability, Capital Intensity Ratio dan Komisaris Independen Terhadap Effective Tax Rate (ETR). *Diponegoro Journal Of Accounting*, 3(2), 1–9. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2012). *Auditing And Assurance Services : An Integrated Approach* (14th ed.). Pearson Education, Inc., Upper Saddle River.
- Arioglu, E. (2020). Female board members: the effect of director affiliation. *Gender in Management*, 35(2), 225–254. <https://doi.org/10.1108/GM-05-2019-0080>
- Ariska, R. T., Arief, M., & Prasetyo. (2021). The Effect of Gender Diversity and Financial Ratio on Financial Distress in Manufacturing Companies Indonesia. *International Journal of Economics, Business and Accounting Research*, 5(1), 324–338. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Arun, T. G., Almahrog, Y. E., & Ali Aribi, Z. (2015). Female directors and earnings management: Evidence from UK companies. *International Review of Financial Analysis*, 39, 137–146. <https://doi.org/10.1016/j.irfa.2015.03.002>
- Báez, A. B., Báez-García, A. J., Flores-Muñoz, F., & Gutiérrez-Barroso, J. (2018). Gender diversity, corporate governance and firm behavior: The challenge of emotional management. *European Research on Management and Business Economics*, 24(3), 121–129. <https://doi.org/10.1016/j.iedeen.2018.07.001>
- Baker, T. A., Lopez, T. J., Reitenga, A. L., & Ruch, G. W. (2019). The influence of CEO and CFO power on accruals and real earnings management. *Review of Quantitative Finance and Accounting*, 52(1), 325–345. <https://doi.org/10.1007/s11156-018-0711-z>
- Bart, C., & Mcqueen, G. (2013). Why women make better directors. *Int. J. Business Governance and Ethics*, 8(1), 93–99.

- Beasley, M. S. (1996). An Empirical Analysis of the Relation between the Board of Director Composition and Financial Statement Fraud. *The Accounting Review*, 71(4), 443–465. <https://doi.org/103.162.237.46>
- Bernard, J. (1982). *The Female World*. Free Press.
- Betz, M., O'connell, L., & Skepard, J. M. (1989). Gender Differences in Proclivity for Unethical Behavior. *Journal of Business Ethics*, 8(5), 321–324. <https://doi.org/10.1007/BF00381722>
- Boachie, C., & Mensah, E. (2022). The effect of earnings management on firm performance: The moderating role of corporate governance quality. *International Review of Financial Analysis*, 83. <https://doi.org/10.1016/j.irfa.2022.102270>
- Bosquet, K., De Goeij, P., & Smedts, K. (2014). Gender heterogeneity in the sell-side analyst recommendation issuing process. *Finance Research Letters*, 11(2), 104–111. <https://doi.org/10.1016/j.frl.2013.11.004>
- Boujelben, S., Khemakhem-Feki, H., & Alqatan, A. (2020). Real earnings management and the relevance of operating cash flows: A study of french listed firms. *International Journal of Disclosure and Governance*, 17(4), 218–229. <https://doi.org/10.1057/s41310-020-00091-0>
- Brahma, S., Nwafor, C., & Boateng, A. (2021). Board gender diversity and firm performance: The UK evidence. *International Journal of Finance and Economics*, 26(4), 5704–5719. <https://doi.org/10.1002/ijfe.2089>
- Brigham, E., & Houston, J. F. (2013). *Dasar – dasar Manajemen Buku 1* (11th ed.). Salemba Empat.
- Bzeouich, B., Lakhal, F., & Dammak, N. (2019). Earnings management and corporate investment efficiency: does the board of directors matter? *Journal of Financial Reporting and Accounting*, 17(4), 650–670. <https://doi.org/10.1108/JFRA-06-2018-0044>
- Capezio, A., & Mavisakalyan, A. (2016). Women in the boardroom and fraud: Evidence from Australia. *Australian Journal of Management*, 41(4), 719–734. <https://doi.org/10.1177/0312896215579463>
- Carcello, J. V, Hermanson, D. R., Neal, T. L., Riley, R. R., Dugan, M., Ingram, R., Palmrose, Z.-V., Peffer, S., Ramsay, B., Rittenberg, L., & Taylor, G. (2000). Board characteristics and audit fees. *Contemporary Accounting Research*, 19(3), 365–384. <https://doi.org/https://doi.org/10.1506/CHWK-GMQ0-MLKE-K03V>
- Carter, D. A., Simkins, B. J., Simpson, W. G., Borokhovich, K., Crutchley, C., Elson, C., Fry, M., Hersch, P., Li, J., & Longhofer, S. (2003). Corporate Governance, Board Diversity, and Firm Value We wish to thank. *The Financial Review*, 38, 33–53. <http://www.iccr.org>.

- Carter, D. A., Souza, F. D', Simkins, B. J., & Simpson, W. G. (2007). The diversity of corporate board committees and firm financial performance. *SSRN Electronic Journal*, 1–40. <https://doi.org/10.2139/ssrn.972763>
- Chahine, S., Fang, Y., Hasan, I., & Mazboudi, M. (2021). CEO Network Centrality and the Likelihood of Financial Reporting Fraud. *A Journal of Accounting, Finance and Business Studies*, 57(4), 654–678. <https://doi.org/10.1111/abac.12219>
- Chang, J.-C. (2019). CEO/CFO Resignations and the Market's Reaction to Violations of the Foreign Corruption Practices Act. *Journal of International Accounting Research*, 18(1), 27–46. <https://doi.org/10.2308/jiar-52363>
- Chang, Y. T., & Stone, D. N. (2019). Proposal readability, audit firm size and engagement success: Do more readable proposals win governmental audit engagements? *Managerial Auditing Journal*, 34(8), 871–894. <https://doi.org/10.1108/MAJ-10-2017-1665>
- Chen, J., Leung, W. S., & Evans, K. P. (2018). Female board representation, corporate innovation and firm performance. *Journal of Empirical Finance*, 48, 236–254. <https://doi.org/10.1016/j.jempfin.2018.07.003>
- Chen, R., Tong, J. Y., Zhang, F. (Frank), & Zhou, G. (Stephen). (2021). Do female directors enhance R&D performance? *International Review of Economics and Finance*, 74, 253–275. <https://doi.org/10.1016/j.iref.2021.03.003>
- Chen, Y., Eshleman, J. D., & Soileau, J. S. (2016). Board Gender Diversity and Internal Control Weaknesses. *Advances in Accounting*, 33, 11–19. <https://doi.org/10.1016/j.adiac.2016.04.005>
- Collier, P., & Gregory, A. (1996). Audit committee effectiveness and the audit fee. *European Accounting Review*, 5(2), 177–198. <https://doi.org/10.1080/09638189600000012>
- Croson, R., & Gneezy, U. (2009). Gender differences in preferences. *Journal of Economic Literature*, 47(2), 448–474. <https://doi.org/10.1257/jel.47.2.448>
- Darmadi, S. (2011). Board diversity and firm performance: the Indonesian evidence. In *Forthcoming in the journal Corporate Ownership and Control* (Vol. 8). <http://ssrn.com/abstract=1727195><https://ssrn.com/abstract=1727195>Electronic copy available at: <http://ssrn.com/abstract=1727195>
- Davis, J. G., & Garcia-Cestona, M. (2021a). Financial reporting quality and the effects of CFO gender and board gender diversity. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2020-0360>
- Davis, J. G., & Garcia-Cestona, M. (2021b). Financial reporting quality and the effects of CFO gender and board gender diversity. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2020-0360>

- Dawson, L. M. (1992). Will feminization change the ethics of the sales profession? *Journal of Personal Selling and Sales Management*, 12(1), 21–32. <https://doi.org/10.1080/08853134.1992.10753895>
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3, 183–199.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Dekeyser, S., Gaeremynck, A., Knechel, W. R., & Willekens, M. (2021). The Impact of Partners' Economic Incentives on Audit Quality in Big 4 Partnerships. *The Accounting Review*, 96(6), 129–152. <https://doi.org/10.2308/TAR-2018-0109>
- Deruveni, G. Y., & Kristianti, I. (2022). Top management gender and earnings management. *Jurnal Ekonomi Dan Bisnis*, 25(1), 1–15.
- Dielman, T. E. (2001). *Applied regression analysis for business and economics*. Pacific Grove, CA : Duxbury/Thomson Learning.
- Dimitras, A. I., Kyriakou, M. I., & Iatridis, G. (2015). Financial crisis, GDP variation and earnings management in Europe. *Research in International Business and Finance*, 34, 338–354. <https://doi.org/10.1016/j.ribaf.2015.02.017>
- Doan, T., & Iskandar-Datta, M. (2020). Are female top executives more risk-averse or more ethical? Evidence from corporate cash holdings policy. *Journal of Empirical Finance*, 55, 161–176. <https://doi.org/10.1016/j.jempfin.2019.11.005>
- Dobija, D., Hryckiewicz, A., Zaman, M., & Puławska, K. (2022). Critical mass and voice: Board gender diversity and financial reporting quality. *European Management Journal*, 40(1), 29–44. <https://doi.org/10.1016/j.emj.2021.02.005>
- Eagly, A. H., & Johannesen-Schmidt, M. C. (2001). The Leadership Styles of Women and Men. *Journal of Social Issues*, 57(4), 781–797.
- Earley, P. C., & Mosakowski, E. (2000). Creating Hybrid Team Cultures: An Empirical Test of Transnational Team Functioning. *The Academy of Management Journal*, 43(1), 26–49. <https://about.jstor.org/terms>
- Echols, J. M., & Shadily, H. (1983). *An Indonesian-English Dictionary* (3rd ed.). Gramedia Pustaka Utama.
- Eliya, S., & Suprpto, Y. (2022). Pengaruh Keberagaman Gender terhadap Kinerja Keuangan pada Perusahaan Manufaktur Barang Konsumsi Publik di Indonesia. *SEIKO: Journal of Management & Business*, 5(2), 2022–2045. <https://doi.org/10.37531/sejaman.v5i1.2024>
- Encarnación Lucas-Pérez, M., Mínguez-Vera, A., Samuel Baixauli-Soler, J., Francisco Martín-Ugedo, J., & Sánchez-Marín, G. (2015). Women on the Board and

- Managers' Pay: Evidence from Spain. *Source: Journal of Business Ethics*, 129(2), 265–280. <https://doi.org/10.1007/s10551-014-2148-1>
- Fahmi, I. (2012). *Analisis Laporan Keuangan* (2nd ed.). Alfabeta.
- Fang, J., Gozgor, G., Lau, C. K. M., Wu, W., & Yan, C. (2020). Listed zombie firms and top executive gender: Evidence from an emerging market. *Pacific Basin Finance Journal*, 62. <https://doi.org/10.1016/j.pacfin.2020.101357>
- Fang, M., Francis, B., Hasan, I., & Wu, Q. (2022). External social networks and earnings management. *British Accounting Review*, 54(2). <https://doi.org/10.1016/j.bar.2021.101044>
- Farag, H., & Mallin, C. (2017). Board diversity and financial fragility: Evidence from European banks. *International Review of Financial Analysis*, 49, 98–112. <https://doi.org/10.1016/j.irfa.2016.12.002>
- Felinda, L. M., Mahadwartha, A., Manajemen, E., Bisnis, F., & Ekonomika, D. (2019). Pengaruh Board Gender Diversity & GCG Terhadap Firm Performance Pada Perusahaan Sektor Barang Konsumsi Yang Terdaftar Di BEI Periode 2012-2016. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 7(2), 3110–3127.
- Fitroni, N. A., & Feliana, Y. K. (2022). Pengaruh Keberagaman Gender Pada Dewan Komisaris, Dewan Direksi, dan Komite Audit Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Teknologi Informasi*, 15(1), 8–21. <https://doi.org/10.24123/jati.v15i1.4575>
- Francis, B., Hasan, I., Park, J. C., & Wu, Q. (2015). Gender Differences in Financial Reporting Decision Making: Evidence from Accounting Conservatism. *Contemporary Accounting Research*, 32(3), 1285–1318. <https://doi.org/10.1111/1911-3846.12098>
- Francoeur, C., Labelle, R., Balti, S., & EL Bouzaidi, S. (2019). To What Extent Do Gender Diverse Boards Enhance Corporate Social Performance? *Journal of Business Ethics*, 155(2), 343–357. <https://doi.org/10.1007/s10551-017-3529-z>
- Gammie, E., Gammie, B., Matson, M., & Duncan, F. (2007). *Women of ICAS Reaching the Top: The Demise of the Glass Ceiling*. The Institute of Chartered Accountants of Scotland CA House. <https://www.researchgate.net/publication/265567228>
- García Osma, B., Gomez-Conde, J., & Lopez-Valeiras, E. (2022). Management control systems and real earnings management: Effects on firm performance. *Management Accounting Research*, 55. <https://doi.org/10.1016/j.mar.2021.100781>
- Ge, W., Matsumoto, D., & Zhang, J. L. (2011). Do CFOs Have Style? An Empirical Investigation of the Effect of Individual CFOs on Accounting Practices\*. *Contemporary Accounting Research*, 28(4), 1141–1179. <https://doi.org/10.1111/j.1911-3846.2011.01097.x>

- Geiger, M. A., & O'connell, B. T. (1998). Accounting Student Ethical Perceptions: An Analysis Of Training And Gender Effects. *Teaching Business Ethics*, 2, 371–388. <https://doi.org/https://doi.org/10.1023/A:1009793930996>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 25* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Gilligan, C. (1982). *In a Different Voice*. Harvard University Press.
- Global gender gap report*. (2022).
- Gómez, J. I. M., Cortes, D. L., & Betancourt, G. G. (2017). Effect Of The Board Directors On Firm Performance. *International Journal of Economic Research*, 3(4), 1–24. <https://www.researchgate.net/publication/314156794>
- Gordini, N., & Rancati, E. (2017). Gender diversity in the Italian boardroom and firm financial performance. *Management Research Review*, 40(1), 75–94. <https://doi.org/10.1108/MRR-02-2016-0039>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). The McGraw-Hill.
- Gupta, V. K., Mortal, S., Chakrabarty, B., Guo, X., & Turban, D. B. (2020). CFO Gender and Financial Statement Irregularities. *Academy of Management Journal*, 63(3), 802–831. <https://ssrn.com/abstract=3387813>
- Habib, A., & Hossain, M. (2013). CEO/CFO characteristics and financial reporting quality: A review. *Research in Accounting Regulation*, 25(1), 88–100. <https://doi.org/10.1016/j.racreg.2012.11.002>
- Hanousek, J., Shamshur, A., & Tresl, J. (2019). Firm efficiency, foreign ownership and CEO gender in corrupt environments. *Journal of Corporate Finance*, 59, 344–360. <https://doi.org/10.1016/j.jcorpfin.2017.06.008>
- Harakeh, M., El-Gammal, W., & Matar, G. (2019). Female directors, earnings management, and CEO incentive compensation: UK evidence. *Research in International Business and Finance*, 50, 153–170. <https://doi.org/10.1016/j.ribaf.2019.05.001>
- Harris, O., Karl, J. B., & Lawrence, E. (2019). CEO compensation and earnings management: Does gender really matter? *Journal of Business Research*, 98, 1–14. <https://doi.org/10.1016/j.jbusres.2019.01.013>
- Harvey, C., & Allard, M. J. (2021). *Understanding and Managing Diversity: Readings, Cases, and Exercises* (6th ed.). Pearson Education.
- Ho, S. S. M., Li, A. Y., Tam, K., & Zhang, F. (2015). CEO Gender, Ethical Leadership, and Accounting Conservatism. *Journal of Business Ethics*, 127(2), 351–370. <https://doi.org/10.1007/s10551-013-2044-0>

- Hoang, T. T., Nguyen, C. V., & Van Tran, H. T. (2019). Are female CEOs more risk averse than male counterparts? Evidence from Vietnam. *Economic Analysis and Policy*, 63, 57–74. <https://doi.org/10.1016/j.eap.2019.05.001>
- Hoi, C. K., & Robin, A. (2010). Labor market consequences of accounting fraud. *Corporate Governance*, 10(3), 321–333. <https://doi.org/10.1108/14720701011051947>
- Hosny, K., & Elgharbawy, A. (2022). Board diversity and financial performance: empirical evidence from the United Kingdom. *Accounting Research Journal*, 35(4), 561–580. <https://doi.org/10.1108/ARJ-02-2020-0037>
- Huang, W. C., & Liu, W. P. (2022). The dilemma between ethics and reputation: evidence of earnings management following CEO pay cuts for women. *Applied Economics Letters*, 29(13), 1224–1228. <https://doi.org/10.1080/13504851.2021.1922581>
- Hugo, J. (2019). Efektivitas Model Beneish M-Score Dan Model F-Score Dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 3(1), 165. <https://doi.org/10.24912/jmieb.v3i1.2296>
- Husaini. (2009). *Komite Audit & Audit Internal: Integritas Pengawasan Korporasi* (W. Nadeak, T. P. Sendjadja, F. Djadjasudarma, B. A. Kurnani, D. Hariyadi, Wahya, C. Sobarna, & D. Indira, Eds.). UNPAD Press.
- Huse, M., Nielsen, S. T., & Hagen, I. M. (2009). Women and employee-elected board members, and their contributions to board control tasks. *Journal of Business Ethics*, 89(4), 581–597. <https://doi.org/10.1007/s10551-008-0018-4>
- Huse, M., & Solberg, A. G. (2006). Gender-related boardroom dynamics: How Scandinavian women make and can make contributions on corporate boards. *Women in Management Review*, 21(2), 113–130. <https://doi.org/10.1108/09649420610650693>
- Irawanto, D. W., Ramsey, P. L., & Ryan, J. C. (2011). Tailoring leadership theory to Indonesian culture. *Global Business Review*, 12(3), 355–366. <https://doi.org/10.1177/097215091101200301>
- Isriani, N. J. (2020). Pengaruh Female CEO Terhadap Kualitas Laporan Keuangan: Preferensi Risiko Sebagai Pemoderasi. *Jurnal Bisnis Dan Akuntansi*, 22(2), 271–288. <http://jurnaltsm.id/index.php/JBA>
- Jabari, H. N., & Muhamad, R. (2020). Gender diversity and financial performance of Islamic banks. *Journal of Financial Reporting and Accounting*, 19(3), 412–433. <https://doi.org/10.1108/JFRA-03-2020-0061>
- Jalan, A., Badrinath, S. G., & Al-Gamrh, B. (2020). Women on audit committees and the relationship between related party transactions and earnings management. *Strategic Change*, 29(3), 389–406. <https://doi.org/10.1002/jsc.2337>



- Jungmann, C. (2006). The Effectiveness of Corporate Governance in One-Tier and Two-Tier Board Systems-Evidence from the UK and Germany. *European Company and Financial Law Review*, 3(4), 426–474.
- Karjalainen, J. (2011). Audit quality and cost of debt capital for private firms: Evidence from Finland. *International Journal of Auditing*, 15(1), 88–108. <https://doi.org/10.1111/j.1099-1123.2010.00424.x>
- Kartikarini, N., & Mutmainah, S. (2013). Analisis Pengaruh Diversitas Gender Terhadap Voluntary Corporate Governance Dalam Laporan Tahunan Perusahaan. *Diponegoro Journal Of Accounting*, 2(1), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Kasmir. (2010). *Analisis Laporan Keuangan*. Rajawali Pers.
- Khan, T. M., Nosheen, S., & Haq, N. ul. (2020). Corporate governance mechanism and comparative analysis of one-tier and two-tier board structures: evidence from ASEAN countries. *International Journal of Disclosure and Governance*, 17(2–3), 61–72. <https://doi.org/10.1057/s41310-020-00075-0>
- Khan, W. A., & Vieito, J. P. (2013). Ceo gender and firm performance. *Journal of Economics and Business*, 67, 55–66. <https://doi.org/10.1016/j.jeconbus.2013.01.003>
- Klein, A. (2002). Audit committee, board of director characteristics, and earnings management. *Journal Of Accounting & Economics*, 33(3), 375–400. [https://doi.org/https://doi.org/10.1016/S0165-4101\(02\)00059-9](https://doi.org/https://doi.org/10.1016/S0165-4101(02)00059-9)
- Krishnan, J. (2005). Audit Committee Quality and Internal Control: An Empirical Analysis. *The Accounting Review*, 80(2), 649–675.
- Krishnan, J., Wen, Y., & Zhao, W. (2011). Legal expertise on corporate audit committees and financial reporting quality. *Accounting Review*, 86(6), 2099–2130. <https://doi.org/10.2308/accr-10135>
- Krishnan, G. V., & Parsons, L. M. (2008). Getting to the bottom line: An exploration of gender and earnings quality. *Journal of Business Ethics*, 78(1–2), 65–76. <https://doi.org/10.1007/s10551-006-9314-z>
- Kusumaningrum, W., & Achmad, T. (2022). Pengaruh Whistleblowing System, Kualitas Audit dan Keberagaman Gender Dewan Direksi Terhadap Manajemen Laba. *Diponegoro Journal Accounting*, 11(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Kusumastati, W. W., Siregar, S. V., Martani, D., & Adhariani, D. (2022). Board diversity and corporate performance in a two-tier governance context. *Team Performance Management*, 28(3–4), 260–279. <https://doi.org/10.1108/TPM-11-2021-0076>

- Lai, K. M. Y., Srinidhi, B., Gul, F. A., & Tsui, J. S. L. (2017). Board Gender Diversity, Auditor Fees, and Auditor Choice. *Contemporary Accounting Research*, 34(3), 1681–1714. <https://doi.org/10.1111/1911-3846.12313>
- Lapointe-Antunes, P., Veenstra, K., Brown, K., & Li, H. (2022). Welcome to the Gray Zone: Shades of Honesty and Earnings Management. *Journal of Business Ethics*, 177(1), 125–149. <https://doi.org/10.1007/s10551-020-04713-z>
- Lawrence, A., Minutti-Meza, M., & Zhang, P. (2011). Can big 4 versus non-big 4 differences in audit-quality proxies be attributed to client characteristics? *Accounting Review*, 86(1), 259–286. <https://doi.org/10.2308/accr.00000009>
- Lee, C. W. J., Li, L. Y., & Yue, H. (2006). Performance, growth and earnings management. *Review of Accounting Studies*, 11(2–3), 305–334. <https://doi.org/10.1007/s11142-006-9009-9>
- Lee, E. Y., & Ha, W. (2021). Auditors' response to corporate fraud: evidence from audit fees and auditor turnover. *Managerial Auditing Journal*, 36(3), 405–436. <https://doi.org/10.1108/MAJ-12-2019-2515>
- Lennox, C., & Pittman, J. A. (2010). Big five audits and accounting fraud. *Contemporary Accounting Research*, 27(1), 209–247. <https://doi.org/10.1111/j.1911-3846.2010.01007.x>
- Li, X., Goodell, J. W., Liao, J., Yao, S., & Liu, X. (2022). Does executive gender diversity supply accounting conservatism in traditional societies? Evidence from CEO-CFO combinations in China. *Finance Research Letters*, 48. <https://doi.org/10.1016/j.frl.2022.102946>
- Liao, J., Smith, D., & Liu, X. (2019). Female CFOs and accounting fraud: Evidence from China. *Pacific-Basin Finance Journal*, 53, 449–463. <https://doi.org/10.1016/j.pacfin.2019.01.003>
- Lind, D. A., Marchal, W. G., & Wathen, S. Adam. (2012). *Statistical Techniques in Business and Economics* (15th ed.). McGraw-Hill/Irwin.
- Lips, H. M. (1996). *Sex & Gender: An Introduction* (3rd ed.). Myfield Publishing Company.
- Liu, C. (2018). Are women greener? Corporate gender diversity and environmental violations. *Journal of Corporate Finance*, 52, 118–142. <https://doi.org/10.1016/j.jcorpfin.2018.08.004>
- Liu, X., Yang, J., Di, R., & Li, M. (2022). CFO Tenure and Classification Shifting: Evidence from China. *Emerging Markets Finance and Trade*, 58(6), 1578–1589. <https://doi.org/10.1080/1540496X.2021.1904879>
- Loden, M. (1985). *Feminine leadership, or, How to succeed in business without being one of the boys*. Times Books.

- Luo, J. hui, Peng, C., & Zhang, X. (2020). The impact of CFO gender on corporate fraud: Evidence from China. *Pacific Basin Finance Journal*, 63. <https://doi.org/10.1016/j.pacfin.2020.101404>
- Maji, S. G., & Saha, R. (2021). Gender diversity and financial performance in an emerging economy: empirical evidence from India. *Management Research Review*, 44(12), 1660–1683. <https://doi.org/10.1108/MRR-08-2020-0525>
- Mason, E. S., & Mudrack, P. E. (1996). Gender and Ethical Orientation: A Test of Gender and Occupational Socialization Theories. *Journal of Business Ethics*, 15(6), 599–604. <https://www.jstor.org/stable/25072784>
- Maula, K. A., & Rakhman, A. (2018). Pengaruh Board Diversity (CEO Wanita, CFO Wanita, Proporsi Dewan Komisaris Wanita, Proporsi Komite Audit Wanita) Terhadap Pelanggaran Aturan Laporan Keuangan. *Jurnal Akuntansi Dan Keuangan*, 3(01), 431–445.
- Maulidi, A., Shonhadji, N., Fachruzzaman, F., Sari, R. P., Nuswantara, D. A., & Widuri, R. (2022). Are female CFOs more ethical to the occurrences of financial reporting fraud? Theoretical and empirical evidence from cross-listed firms in the US. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-07-2022-0170>
- Miglani, S., & Ahmed, K. (2019). Gender diversity on audit committees and its impact on audit fees: evidence from India. *Accounting Research Journal*, 32(4), 568–586. <https://doi.org/10.1108/ARJ-01-2018-0001>
- Muna, B. N., & Harris, L. (2018). Pengaruh Pengendalian Internal dan Asimetri Informasi Terhadap Kecenderungan Kecurangan Akuntansi (Penelitian Persepsi Pengelola Keuangan pada Perguruan Tinggi Negeri BLU). *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 6(1), 35–44.
- Na, K., & Hong, J. (2017). CEO Gender And Earnings Management. *The Journal of Applied Business Research*, 33(2), 297–308. <https://doi.org/10.19030/jabr.v33i2.9902>
- Neufeldt, V., & Guralnik, D. B. (1996). *Webster's New World College Dictionary* (3rd ed.). Macmillan General Reference.
- Nisa, F., & Anshari, R. (2022). Pengaruh Board Gender Diversity Terhadap Financial Distress. *Borneo Student Research*, 3(2), 2025–2033.
- Novilia, O., & Nugroho, P. I. (2016). Pengaruh Manajemen Puncak Wanita Terhadap Manajemen Laba. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 5(1), 27–45.
- Oradi, J., & Izadi, J. (2020). Audit committee gender diversity and financial reporting: evidence from restatements. *Managerial Auditing Journal*, 35(1), 67–92. <https://doi.org/10.1108/MAJ-10-2018-2048>

- Pathan, S., & Faff, R. (2013). Does board structure in banks really affect their performance? *Journal of Banking and Finance*, 37(5), 1573–1589. <https://doi.org/10.1016/j.jbankfin.2012.12.016>
- Pekerti, A. A., & Sendjaya, S. (2010). Exploring servant leadership across cultures: Comparative study in Australia and Indonesia. *International Journal of Human Resource Management*, 21(5), 754–780. <https://doi.org/10.1080/09585191003658920>
- Peni, E., & Vähämaa, S. (2010). Female executives and earnings management. *Managerial Finance*, 36(7), 629–645. <https://doi.org/10.1108/03074351011050343>
- Puspitasari, D., & Juniarti, I. (2014). Pengaruh Keberadaan Wanita Dalam Keanggotaan Dewan, Profitabilitas, Leverage, Rasio Aktivitas Perusahaan, Ukuran Perusahaan, dan Dewan Komisaris Independen Terhadap Restatement Laporan Keuangan Perusahaan. *Diponegoro Journal Of Accounting*, 3(3), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rahman, B., & Cheisviyanny, C. (2020). Pengaruh Kualitas Pengungkapan Corporate Social Responsibility, Gender Dewan Direksi dan Gender Dewan Komisaris Terhadap Tax Aggressive. *Jurnal Eksplorasi Akuntansi*, 2(2), 2740–2756. <http://jea.pjj.unp.ac.id/index.php/jea/issue/view/23>
- Rahmanto, B. T., & Dara, S. R. (2020). Diversitas Gender dan Kinerja Keuangan Sektor Farmasi di Indonesia. *Jurnal Proaksi*, 7(2), 183–193.
- Rahmawati, I. A., Rikumahu, B., & Dillak, V. J. (2017). Pengaruh Dewan Direksi, Dewan Komisaris, Komite Audit, dan Corporate Social Responsibility Terhadap Kinerja Keuangan. *Jurnal Akuntansi & Ekonomi FE.Un PGRI Kediri*, 2(2), 54–70.
- Raihan, H., & Herawaty, V. (2019). Faktor-Faktor Yang Mempengaruhi Manajemen Laba Dengan Komite Audit Sebagai Moderasi. *Seminar Nasional Cendekiawan Ke*, 5, 1–7.
- Rani, A. (2018). Audit Committee Effectiveness: Relationship between Audit Committee Characteristics and Audit Fees and Non-Audit Service Fees. *Journal of Commerce and Accounting Research*, 7(3), 35–44.
- Ratmono, D., Darsono, D., & Cahyonowati, N. (2020). Financial Statement Fraud Detection With Beneish M-Score and Dechow F-Score Model: An Empirical Analysis of Fraud Pentagon Theory in Indonesia. *International Journal of Financial Research*, 11(6), 154. <https://doi.org/10.5430/ijfr.v11n6p154>
- Razak, B., & Helmy, H. (2020). Pengaruh Dewan Direksi Wanita, Dewan Komisaris Wanita, dan Kualitas Pengungkapan Corporate Social Responsibility Terhadap Manajemen Laba (Studi Empiris pada Perusahaan yang Terdaftar di BEI dan Menerbitkan Laporan Keberlanjutan Tahun 2015-2018). *Jurnal Eksplorasi Akuntansi*, 2(4), 34343451. <http://jea.pjj.unp.ac.id/index.php/jea/issue/view/29>

- Richardson, S. A., Sloan, R. G., & Soliman, M. T. (2006). The Implications of Accounting Distortions and Growth for Accruals and Profitability Accruals and Profitability. *The Accounting Review*, 81(3), 713–743. <https://doi.org/https://doi.org/10.2308/accr.2006.81.3.713>
- Rizvi, S. A. R., Narayan, P. K., Sakti, A., & Syarifuddin, F. (2020). Role of Islamic banks in Indonesian banking industry: an empirical exploration. *Pacific Basin Finance Journal*, 62. <https://doi.org/10.1016/j.pacfin.2019.02.002>
- Ross, W. T., & Robertson, D. C. (2003). A Typology of Situational Factors: Impact on Salesperson Decision-Making about Ethical Issues. *Journal Of Business Ethics*, 46, 213–234. <https://doi.org/https://doi.org/10.1023/A:1025563624696>
- Roxas, M. L., & Stoneback, J. Y. (2004). The Importance of Gender Across Cultures in Ethical Decision-Making. *Journal of Business Ethics*, 50(2), 149–165. <https://doi.org/10.1023/B:BUSI.0000022127.51047.ef>
- Saggar, R., Arora, N., & Singh, B. (2022). Gender diversity in corporate boardrooms and risk disclosure: Indian evidence. *Gender in Management*, 37(2), 182–201. <https://doi.org/10.1108/GM-06-2020-0174>
- Sarhan, A. A., Ntim, C. G., & Al-Najjar, B. (2019). Board Diversity, Corporate Governance, Performance and Executive Pay. *International Journal of Finance and Economics*, 24(2), 761–786.
- Schopohl, L., Urquhart, A., & Zhang, H. (2021). Female CFOs, leverage and the moderating role of board diversity and CEO power. *Journal of Corporate Finance*, 71. <https://doi.org/10.1016/j.jcorpfin.2020.101858>
- Scott, J. W. (2011). Género: ¿Todavía una categoría útil para el análisis?\*. *La Manzana de La Discordia, Enero - Junio, Año*, 6(1), 95–101.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business A Skill-Building Approach* (7th ed.). John Wiley & Sons Ltd. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)
- Selvarajah, C., & Meyer, D. (2017). Human capacity development in Indonesia: leadership and managerial ideology in Javanese organizations. *Asia Pacific Business Review*, 23(2), 264–289. <https://doi.org/10.1080/13602381.2017.1299401>
- Setyaningrum, G. C., Savira Sabadra Sekarsari, P., & Woro Damayanti, T. (2019). Pengaruh Eksekutif Wanita (Female Executive) Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Di Bursa Efek Indonesia). *Jurnal Ekonomi Dan Perbankan*, 4(1), 98–110. <http://e-journal.stie-aub.ac.id/index.php/probank>
- Sharma, V. D. (2004). Board of Director Characteristics, Institutional Ownership, and Fraud: Evidence from Australia. *AUDITING: A Journal of Practice & Theory*, 23(2), 105–117. <https://doi.org/10.2308/aud.2004.23.2.105>

- Showalter, E. (1990). *Speaking Of Gender* (Vol. 44, pp. 125–128). Rocky Mountain Modern Language Association. <https://doi.org/10.2307/1347083>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99. *Advances in Financial Economics*, 13, 53–81. [https://doi.org/10.1108/S1569-3732\(2009\)0000013005](https://doi.org/10.1108/S1569-3732(2009)0000013005)
- Skousen, C. J., & Twedt, B. J. (2009). Fraud score analysis in emerging markets. *Cross Cultural Management: An International Journal*, 16(3), 301–316. <https://doi.org/10.1108/13527600910977373>
- Smith, N., Smith, V., & Verner, M. (2006). Do women in top management affect firm performance? A panel study of 2,500 Danish firms. In *International Journal of Productivity and Performance Management* (Vol. 55, Issue 7, pp. 569–593). <https://doi.org/10.1108/17410400610702160>
- Soedarwo, V. S. D., & Sulistyowati, T. (2010). *Materi Pokok Sosiologi Gender*. Universitas Terbuka.
- Spathis, C. T. (2002). Detecting false financial statements using published data: some evidence from Greece. In *Managerial Auditing Journal* (Vol. 17, Issue 4, pp. 179–191). <https://doi.org/10.1108/02686900210424321>
- Sposato, M., & Rumens, N. (2021). Advancing international human resource management scholarship on paternalistic leadership and gender: the contribution of postcolonial feminism. *International Journal of Human Resource Management*, 32(6), 1201–1221. <https://doi.org/10.1080/09585192.2018.1521862>
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan Kombinasi (Mixed Methods)* (2nd ed.). Bandung : Alfabeta.
- Suherman, S., Usman, B., Mahfirah, T. F., & Vesta, R. (2021). Do female executives and CEO tenure matter for corporate cash holdings? Insight from a Southeast Asian country. *Corporate Governance (Bingley)*, 21(5), 939–960. <https://doi.org/10.1108/CG-07-2020-0290>
- Thiruvadi, S. (2012). Gender differences and audit committee diligence. *Gender in Management: An International Journal*, 27(6), 366–379. <https://doi.org/10.1108/17542411211269310>
- Thiruvadi, S., & Huang, H. W. (2011). Audit committee gender differences and earnings management. *Gender in Management*, 26(7), 483–498. <https://doi.org/10.1108/17542411111175469>
- Thoomaszen, S. P., & Hidayat, W. (2020). Keberagaman Gender Dewan Komisaris dan Direksi terhadap Kinerja Perusahaan. *E-Jurnal Akuntansi*, 30(8), 2040. <https://doi.org/10.24843/eja.2020.v30.i08.p11>

- Thornton International Ltd, G. (n.d.). *Women in business 2020*.
- Thornton International Ltd, G. (2021). *Women in Business 2021: A window of opportunity*.
- Triana, M. del C., Miller, T. L., & Trzebiatowski, T. M. (2014). The double-edged nature of board gender diversity: Diversity, firm performance, and the power of women directors as predictors of strategic change. *Organization Science*, 25(2), 609–632. <https://doi.org/10.1287/orsc.2013.0842>
- Tricker, R. I. (2015). *Corporate Governance: Principles, Policies, and Practices*. Oxford University Press.
- Ud Din, N., Cheng, X., Ahmad, B., Sheikh, M. F., Adedigba, O. G., Zhao, Y., & Nazneen, S. (2021). Gender diversity in the audit committee and the efficiency of internal control and financial reporting quality. *Economic Research-Ekonomiska Istrazivanja*, 34(1), 1170–1189. <https://doi.org/10.1080/1331677X.2020.1820357>
- Usman, M., Farooq, M. U., Zhang, J., Makki, M. A. M., & Khan, M. K. (2019). Female directors and the cost of debt: does gender diversity in the boardroom matter to lenders? *Managerial Auditing Journal*, 34(4), 374–392. <https://doi.org/10.1108/MAJ-04-2018-1863>
- Velte, P. (2023). The link between corporate governance and corporate financial misconduct. A review of archival studies and implications for future research. *Management Review Quarterly*, 73(1), 353–411. <https://doi.org/10.1007/s11301-021-00244-7>
- Wahid, A. S. (2019). The Effects and the Mechanisms of Board Gender Diversity: Evidence from Financial Manipulation. *Journal of Business Ethics*, 159(3), 705–725. <https://doi.org/10.1007/s10551-018-3785-6>
- Wahyuningtyas, E. T., & Aisyaturrahmi. (2022). The incidence of accounting fraud is increasing: is it a matter of the gender of chief financial officers? *Journal of Financial Crime*, 29(4), 1420–1442. <https://doi.org/10.1108/JFC-10-2021-0230>
- Wang, L. H., & Fung, H. G. (2022). The effect of female CEO and CFO on tail risk and firm value. *Finance Research Letters*, 47. <https://doi.org/10.1016/j.frl.2022.102693>
- Wang, Y., Yu, M., & Gao, S. (2022). Gender diversity and financial statement fraud. *Journal of Accounting and Public Policy*, 41(2). <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- Weck, M. K., Veltrop, D. B., Oehmichen, J., & Rink, F. (2022). Why and when female directors are less engaged in their board duties: An interface perspective. *Long Range Planning*, 55(3). <https://doi.org/10.1016/j.lrp.2021.102123>

- Weickgenannt, A. B., Hermanson, D. R., & Sharma, V. D. (2021). How U.S. audit committees oversee internal control over financial reporting. *International Journal of Auditing*, 25(1), 233–248. <https://doi.org/10.1111/ijau.12218>
- Wiley, C., & Monllor-Tormos, M. (2018). Board Gender Diversity in the STEM&F Sectors: The Critical Mass Required to Drive Firm Performance. *Journal of Leadership and Organizational Studies*, 25(3), 290–308. <https://doi.org/10.1177/1548051817750535>
- Withisuphakorn, P., & Jiraporn, P. (2017). CEO age and CEO gender: Are female CEOs older than their male counterparts? *Finance Research Letters*, 22, 129–135. <https://doi.org/10.1016/j.frl.2016.12.026>
- Yang, M., & Tang, W. (2022). Air pollution, political costs, and earnings management. *Emerging Markets Review*, 51. <https://doi.org/10.1016/j.ememar.2021.100867>
- Yarram, S. R., & Adapa, S. (2021). Board gender diversity and corporate social responsibility: Is there a case for critical mass? *Journal of Cleaner Production*, 278. <https://doi.org/10.1016/j.jclepro.2020.123319>
- Yasa, G. W., & Novialy, Y. (2012). Indikasi Manajemen Laba Oleh Chief Executive Officer (CEO) Baru Pada Perusahaan-Perusahaan Yang Terdaftar Di Pasar Modal Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(1), 1–24.
- Zahid, M., Rahman, H. U., Ali, W., Khan, M., Alharthi, M., Imran Qureshi, M., & Jan, A. (2020). Boardroom gender diversity: Implications for corporate sustainability disclosures in Malaysia. *Journal of Cleaner Production*, 244. <https://doi.org/10.1016/j.jclepro.2019.118683>
- Zakaria, A., Buchdadi, A. D., Rahmayanti, S. A., & Edo Suryawan Siregar, M. (2021). Do Gender and Education Matter for Company Financial Performance? Evidence from Indonesian Companies. *Jurnal Manajemen Dan Kewirausahaan*, 9(1), 1–14.
- Zalata, A. M., Ntim, C. G., Alsohagy, M. H., & Malagila, J. (2022). Gender diversity and earnings management: the case of female directors with financial background. *Review of Quantitative Finance and Accounting*, 58(1), 101–136. <https://doi.org/10.1007/s11156-021-00991-4>