

DAFTAR PUSTAKA

- Abraham, S., Marston, C. and Jones, E. (2015). Disclosure by Indian companies following corporate governance reform. *Journal of Applied Accounting Research*, 16(1), 114–137. <https://doi.org/10.1108/JAAR-05-2012-0042>
- Agoes, S. dan E. T. (2012). *Akuntansi Perpajakan Edisi 2 Revisi*. Salemba Empat.
- Agrawal A., dan C. R. K. (1996). “Firm Performance and Mechanism to Control Agency Problems Between Managers and Shareholders.” *Journal of Financial and Quantitative Analysis*, 31, 377–397.
- Ali ,A., Klasa, S. and Yeung, E. (2014). Industry concentration and corporate disclosure policy. *Journal of Accounting and Economics*, 58(2–3), 240–264. <https://doi.org/10.1016/j.jacceco.2014.08.004>
- Bank Indonesia. (2004). *Surat Edaran Bank Indonesia Nomor 6/23/DPNP*. <https://www.bi.go.id/id/archive/arsip-peraturan/Pages/ketentuan-perbankan.aspx>
- Bank Indonesia. (2011). *Peraturan Bank Indonesia Nomor 13/1/PBI/2011*. https://www.bi.go.id/id/publikasi/peraturan/Pages/pbi_130111.aspx
- Boubaker, S., Dang, V.A. and Sassi, S. (2018). Product market competition and debt choice. *Journal of Corporate Finance*, 49, 204–224. <https://doi.org/10.1016/j.jcorpfin.2018.01.007>
- Boubaker, S., Dang, V.A. and Sassi, S. (2022). Efficiency:, Competitive pressure and firm investment Decisions, evidence from corporate employment. *European Financial Management*, 28(1), 113–161. <https://doi.org/10.1111/eufm.12335>
- Cheng, P., Man, P. and Yi, C. . (2013). The impact of product market competition on earnings quality. *Accounting and Finance*, 53(1), 137–162. <https://doi.org/10.1111/j.1467-629X.2011.00457.x>
- Commision, U. D. of Justice and the F. T. (1997). *Horizontal Merger Guidelines*. <https://www.justice.gov/sites/default/files/atr/legacy/2007/08/14/hmg.pdf>
- Datta, S., Iskandar-Datta, M. and Singh, V. (2013). Product market power, industry structure, and corporate earnings management. *Journal of Banking and Finance*, 37(8), 3273–3285. <https://doi.org/10.1016/j.jbankfin.2013.03.012>
- Effendi, M. A. (2009). *The Power Of Corporate Governance: Teori dan*

Implementasi. Salemba Empat.

- Eisenberg, T., Sundgren, S. and Wells, M. T. (1998). Larger board size and decreasing firm value in small firm. *Journal of Financial Economics*, 48(1), 35–54.
- Fama, E. F. (1980). “Agency problems and the theory of the firm.” *Journal of Political Economy*, 88(2), 281–293.
- Gentzkow, M. and Shapiro, J. M. (2008). Competition and truth in the market for news. *Journal of Economic Perspectives*, 22(2), 134–154. <https://doi.org/10.1257/jep.22.2.133>
- Ghozali, I. (2018). *Structural Equation Modeling Metode Alternatif dengan Partial Least Square (PLS) Edisi 4*. Universitas Diponegoro.
- Giroud, X. and Mueller, H. M. (2011). Corporate governance, product market competition, and equity prices. *The Journal of Finance*, 66(2), 563–600. <https://doi.org/10.1111/j.1540-6261.2010.01642.x>
- Grabinski, K. and Wojtowicz, P. (2022). The impact of catholic religion on earnings management: a case of Poland. *Journal of International Financial Management and Accounting*, 33(1), 18–56. <https://doi.org/10.1111/jifm.12141>
- Grullon, G., & Michaely, R. (2007). “Corporate payout policy and product market competition.” In AFA 2008 New Orleans Meetings Paper.
- Handayani. (2020). *Metode Penelitian Kualitatif & Kuantitatif*. CV.Pustaka Ilmu.
- Hanif, M., & Mehmood, R. (2021). *Diversification, corporate governance , regulation and bank*. October. <https://doi.org/10.1108/JFRA-03-2020-0071>
- Harrigan, K. . (1981). “Barriers to entry and competitive strategies.” *Strategic Management Journal*, 2(4), 95-412.
- Herlina, S. dan N. (2014). “Pengaruh Manajemen Laba Riil Terhadap Kinerja Perusahaan Dengan Pendekatan Arus Kas Operasi.” *Jurnal Economia*, 10(1), 11–23.
- Hunjra, A.I., Muhammad, F. and Sebai, S. (2022). The impact of real earnings management on corporate credit risk. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2021-0441>
- Hunjra, A. I., Mehmood, R., & Tayachi, T. (2020). *How Do Corporate Social Responsibility and Corporate Governance Affect Stock Price Crash Risk ?*

- Hunjra, A. I., Naeem, H., Noor, A., & Saleem, A. (2016). Does Corporate Governance Play Role In Firms' Performance? A Comparative Study of Pakistan, India and Bangladesh. *International Journal of Economics and Empirical Research*, 4(9), 450–464.
- Indrawati, T. dan S. (2006). Determinasi Capital Structure pada Perusahaan Manufaktur di BEI tahun 2000-2004. *Jurnal Akuntansi Dan Keuangan*, 3(1).
- Jensen, M., C., dan W. Meckling. (1976). Theory of the firm: Managerial behavior, agency cost and ownership structure. *Journal of Finance Economic*, 3(3), 305–360. <http://www.nhh.no/for/courses/spring/eco420/jensen-%0Ameckling-76.pdf>
- Kesuma Ali. (2009). “Analisis Faktor yang Mempengaruhi Struktur Modal serta Pengaruhnya Terhadap Harga Saham Perusahaan Real Estate yang Go-Public Di BEI.” *Jurnal Manajemen & Kewirausahaan.*, 2(1), 38–45.
- Markarian, G. and Santalo, J. (2014). Product market competition, information and earnings management. *Journal of Business Finance and Accounting*, 41(4–5), 572–599. <https://doi.org/10.1111/jbfa.12064>
- Murhadi, W. R. (2011). *Analisis Laporan Keuangan, Proyeksi dan Valuasi Saham*. Salemba Empat.
- Roychowdhury, S. (2006). “Earnings Management Through Real Activities Manipulation.” *Journal of Accounting and Economics*, 42, 335–370.
- Saenz Gonzalez, J. and G.-M. (2014). Does corporate governance influence earning management in Latin American markets? *Journal of Business Ethics*, 121(3), 419–440. <https://doi.org/10.1007/s10551-013-1700-8>
- Saona, P., Muro, L. and Alvarado, M. (2020). How do the ownership structure and board of directors' features impact earnings management? The Spanish case. *Journal of International Financial Management and Accounting*, 31(1), 98–133. <https://doi.org/10.1111/jifm.12114>
- Shira, R. K. (2022). Corporate governance, competition and earnings management: evidence from Asian emerging economies. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-07-2022-0270>
- Shleifer, A., & Vishny, R. W. (1994). “Politicians and Firm.” 109(4), 995–1025. <https://doi.org/10.2307/2118354>
- Shleifer, A. (2004). Does competition destroy ethical behavior? *American Economic Review*, 94(2), 414–418. <https://doi.org/10.1257/0002828041301498>

- Subramanyam, K. R. dan J. J. W. (2013). *Analisis Laporan Keuangan*. Salemba Empat.
- Sulistiawan. (2011). *Creative Accounting: Mengungkap Manajemen Laba dan Skandal Akuntansi*. Salemba Empat.
- Sumantri, F., & Apriliani, D. (2016). Perbandingan Kinerja Keuangan Antara Pt. Bca Tbk. Dengan Pt. Bank Mandiri Tbk. *Jurnal Ecodemica: Jurnal Ekonomi, Manajemen, Dan Bisnis*, 4(2), 189–202. <https://ejournal.bsi.ac.id/ejurnal/index.php/ecodemica/article/view/796>
- Weisbach, M. S. (1988). “Outside Directors and CEO Turnover.” *Journal of Financial Economics*, 20, 431–460.
- Wellalage, N., Locke, S. and Acharya, S. (2018). Does the composition of boards of directors impact on CSR scores? *Social Responsibility Journal*, 14(3), 651–669. <https://doi.org/10.1108/SRJ-03-2017-0039>
- Wellalage, N.H., Fauzi, F., Wang, G. and Basyith, A. (2014). Corporate governance and cash dividend policy: evidence from Chinese IPOs. *Management and Accounting Review (MAR)*, 13(1), 109–128. <https://doi.org/10.24191/mar.v13i1.21>
- Wellalage, N., & Locke, S. M. (2013). Corporate governance , board diversity and firm financial performance : New evidence from Sri Lanka Corporate governance , board diversity and firm financial performance : new evidence from Sri Lanka Nirosha Hewa Wellalage * and Stuart Locke. *Int. J. Business Governance and Ethics*, 8(2), 116–136. <https://doi.org/10.1504/IJBGE.2013.054416>
- Xie, B., Davidson, W.N. III. and 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)
- Zamri, N., Rahman, R.A. and Isa, N. S. M. (2013). The impact of leverage on real earnings management. *Procedia Economics and Finance*, 7, 86–95. [https://doi.org/10.1016/S2212-5671\(13\)00222-0](https://doi.org/10.1016/S2212-5671(13)00222-0)