

DAFTAR PUSTAKA

- Abbott, L. J., Daugherty, B., Parker, S., & Peters, G. F. (2016). Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence. *Journal of Accounting Research*, 54(1), 3–40. <https://doi.org/https://doi.org/10.1111/1475-679X.12099>
- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit Committee Characteristics and Restatements. *AUDITING: A Journal of Practice & Theory*, 23(1), 69–87. <https://doi.org/10.2308/aud.2004.23.1.69>
- Abbott, L. J., Park, Y., & Parker, S. (2000). The effects of audit committee activity and independence on corporate fraud. *Managerial Finance*, 26(11), 55–68. <https://doi.org/10.1108/03074350010766990>
- Adiwijaya, Z. A. (2022). Faktor-Faktor yang Mempengaruhi Kualitas Audit. *Jurnal Ekonomi Dan Bisnis*, 11(1).
- Adyastuti, N. A., & Khafid, M. (2022). Pengaruh Ukuran Perusahaan, Leverage dan Profitabilitas terhadap Manajemen Laba dengan Kompensasi Bonus sebagai Variabel Moderating. *Owner: Riset & Jurnal Akuntansi*, 6(2), 2071–2084. <https://doi.org/10.33395/owner.v6i2.830>
- Agustia, Y. P., & Suryani, E. (2018). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Leverage, Dan Profitabilitas Terhadap Manajemen Laba (Studi Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016). *Jurnal ASET (Akuntansi Riset)*, 10(1), 71–82. <https://doi.org/10.17509/jaset.v10i1.12571>
- Akal, M. N., & Akal, A. T. U. (2014). Corporate Governance (Konsep, Teori dan Perbandingan Pelaksanaan Beberapa Negara Asia). <https://files.osf.io>
- Akhalumeh, P., Agweda, F., & Ogunkuade, Z. (2017). Corporate characteristics and audit quality: Evidence from quoted firms in Nigeria. *Journal of Scientific Research and Studies*, 4(3), 59–66.
- Al-Absy, M. S. M., Ku Ismail, K. N. I., & Chandren, S. (2019). Audit committee chairman characteristics and earnings management: The influence of family chairman. *Asia-Pacific Journal of Business Administration*, 11(4), 339–370. <https://doi.org/10.1108/APJBA-10-2018-0188>
- Alam, N., Ramachandran, J., & Nahomy, A. H. (2020). The impact of corporate governance and agency effect on earnings management – A test of the dual banking system. *Research in International Business and Finance*, 54. <https://doi.org/10.1016/j.ribaf.2020.101242>
- Albersmann, B. T., & Hohenfels, D. (2017). Audit Committees and Earnings Management – Evidence from the German Two-Tier Board System. *Schmalenbach Business Review*, 18(2), 147–178. <https://doi.org/10.1007/s41464-017-0028-9>

- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). Auditing in times of social distancing: the effect of COVID-19 on auditing quality. *International Journal of Accounting and Information Management*, 29(1), 169–178. <https://doi.org/10.1108/IJAIM-08-2020-0128>
- Al-Hadrami, A. H., Rafiki, A., Sarea, A., & Nasution, M. D. T. P. (2020). Is the investment decision affected by the independence and competence of the audit committee? A comparative study between Bahrain and Indonesia. *Journal of Investment Compliance*, 21(1), 29–48. <https://doi.org/10.1108/joic-05-2020-0005>
- Almarayeh, T., Abdullatif, M., & Aibar-Guzmán, B. (2022). The role of audit committees in mitigating earnings management: evidence from Jordan. *Journal of Accounting in Emerging Economies*. <https://doi.org/10.1108/JAEE-09-2020-0235>
- Alzoubi, E. S. S. (2019). Audit committee, internal audit function and earnings management: evidence from Jordan. *Meditari Accountancy Research*, 27(1), 72–90. <https://doi.org/10.1108/MEDAR-06-2017-0160>
- Andika, M., & Rahman, L. F. (2018). Pengaruh Penerapan Good Corporate Governance (GCG) Terhadap Kinerja Keuangan (Studi Kasus Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2016). *STIE Perbankan Indonesia*, 1(1). www.idx.co.id.
- Asiriwa, O., Aronmwan, E. J., Uwuigbe, U., & Uwuigbe, O. R. (2018). Audit Committee Attributes and Audit Quality: A Benchmark Analysis. *Business: Theory and Practice*, 19, 37–48. <https://doi.org/10.3846/btp.2018.05>
- Azizkhani, M., Daghani, R., & Shailer, G. (2018). Audit Firm Tenure and Audit Quality in a Constrained Market. *The International Journal of Accounting*, 53(3), 167–182. <https://doi.org/https://doi.org/10.1016/j.intacc.2018.07.002>
- Bajra, U., & Cadez, S. (2018). The Impact of Corporate Governance Quality on Earnings Management: Evidence from European Companies Cross-listed in the US. *Australian Accounting Review*, 28(2), 152–166. <https://doi.org/10.1111/auar.12176>
- Bajra, U., & Čadež, S. (2020). Alternative regulatory policies, compliance and corporate governance quality. *Baltic Journal of Management*, 15(1), 42–60. <https://doi.org/10.1108/BJM-11-2018-0373>
- Beasley, M. S., Carcello, J. V, Hermanson, D. R., & Lapedes, P. D. (2000). Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. *Accounting Horizon*, 14(4), 441–454.
- Beasley, M. S., Carcello, J. V, Hermanson, D. R., & Neal, T. L. (2009). The Audit Committee Oversight Process*. *Contemporary Accounting Research*, 26(1), 65–122. <https://doi.org/https://doi.org/10.1506/car.26.1.3>

- Belhouchet, S., & Chouaibi, J. (2024). The impact of audit committee attributes on integrated reporting quality: evidence from European companies listed on the STOXX Europe 600 index. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-01-2023-1883>
- Bilal, Chen, S., & Komal, B. (2018). Audit committee financial expertise and earnings quality: A meta-analysis. *Journal of Business Research*, *84*, 253–270. <https://doi.org/10.1016/j.jbusres.2017.11.048>
- Bronson, S. N., Carcello, J. V., Hollingsworth, C. W., & Neal, T. L. (2009). Are fully independent audit committees really necessary? *Journal of Accounting and Public Policy*, *28*(4), 265–280. <https://doi.org/10.1016/j.jaccpubpol.2009.06.001>
- Butarbutar, L., & Yuyetta, E. N. A. (2021). Pengaruh Tata Kelola Perusahaan dan Kepemilikan Saham Oleh Direksi Terhadap Manajemen Laba. *Diponegoro Journal Of Accounting*, *10*(4), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Cohen, J. R., Krishnamoorthy, G., & Wright, A. M. (2008). Form versus substance: The implications for auditing practice and research of alternative perspectives on corporate governance. *AUDITING: A Journal of Practice & Theory*, *27*(2), 181–198. <https://doi.org/10.2308/aud.2008.27.2.181>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Method* (12th ed.). McGraw Hill International Edition. <https://contents.lspr.ac.id>
- Daryaei, A. A., Balani, A., & Fattahi, Y. (2024). Audit committee quality and cosmetic accounting: an examination in an emerging market. *Corporate Governance (Bingley)*. <https://doi.org/10.1108/CG-05-2023-0181>
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, *3*(3), 183–199. [https://doi.org/https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/https://doi.org/10.1016/0165-4101(81)90002-1)
- Dewi, P. E. P., & Wirawati, N. G. P. (2019). Pengaruh Leverage Terhadap Manajemen Laba Dengan Corporate Governance Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, *505*. <https://doi.org/10.24843/eja.2019.v27.i01.p19>
- Dhaliwal, D. A. N., Naiker, V. I. C., & Navissi, F. (2010). The Association Between Accruals Quality and the Characteristics of Accounting Experts and Mix of Expertise on Audit Committees. *Contemporary Accounting Research*, *27*(3), 787–827. <https://doi.org/https://doi.org/10.1111/j.1911-3846.2010.01027.x>
- Dinda Audriene Muthmainah. (2018). Sengaja Ubah Kinerja Laba, BEI Bakal Sanksi Bank Bukopin. *CNN Indonesia*.
- Disemadi, H. S., & Shaleh, A. I. (2020). Banking credit restructuring policy on the impact of COVID-19 spread in indonesia. *Jurnal Inovasi Ekonomi*, *05*(02), 63–70. <http://ejournal.umm.ac.id/index.php/jiko>

- Ehikioya, B. I. (2009). Corporate governance structure and firm performance in developing economies: Evidence from Nigeria. *Corporate Governance: The International Journal of Business in Society*, 9(3), 231–243. <https://doi.org/10.1108/14720700910964307>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. In *Source: The Academy of Management Review* (Vol. 14, Issue 1). <https://www.jstor.org/stable/258191>
- Ejeagbasi, G. E., Nweze, A. U., Ezech, E. C., & Nze, D. O. (2015). Corporate Governance and Audit Quality in Nigeria: Evidence from the Banking Industry. *European Journal of Accounting, Auditing and Finance Research*, 5(1), 18–39. www.eajournals.org
- Elder, R. J., Beasley, M. S., Hogan, C. E., & Arens, A. A. (2020). *Auditing and Assurance Services, Global Edition*. Pearson Education Limited.
- El Diri, M. (2018). *Introduction to Earnings Management*. Springer International Publishing. <https://doi.org/10.1007/978-3-319-62686-4>
- Embuningtyas, S. S. (2018). Discretionary Loan Loss Provisions Sebagai Alat Deteksi Manajemen Laba Pada Perbankan Konvensional di Indonesia. *JRKA*, 4, 15–29.
- Erasmus Mbobo, M., & Otu Umoren, A. (2016). The Influence of Audit Committee Attributes on the Quality of Financial Reporting Evidence from Nigerian Banks. In *International Journal of Economics, Commerce and Management United Kingdom: Vol. IV*. <http://ijecm.co.uk/>
- Fandriani, V., & Tunjung, H. (2019). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan. In *Jurnal Multiparadigma Akuntansi* (Issue 2).
- Felicya, C., & Sutrisno, P. (2020). Pengaruh Karakteristik Perusahaan, Struktur Kepemilikan Dan Kualitas Audit Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 22(1), 129–138. <https://doi.org/https://doi.org/10.34208/jba.v22i1.678>
- Fitriani Hamid, A., & Hariadi, B. (2019). Faktor-Faktor yang Mempengaruhi Kualitas Audit (Studi pada Kantor Akuntan Publik di DKI Jakarta). *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 7(2).
- Fitri, V., & Siswanto, D. (2021). Can corporate governance mechanisms reduce earnings-management practices in Islamic banks? *Journal of Islamic Accounting and Business Research*, 13(1), 16–31. <https://doi.org/10.1108/JIABR-04-2019-0081>
- Fricilia, & Lukman, H. (2015). Analisis Faktor-Faktor Yang Memengaruhi Praktik Manajemen Laba Pada Industri Perbankan Di Indonesia. *Jurnal Akuntansi*, XIX(01), 79–92.

- Gao, B., Omer, T., & Shelley, M. (2018). Audit committee attributes and audit quality: A benchmark analysis. *Verstlas: Teorija Ir Praktika / Business: Theory and Practice*.
- Gao, Y., Pan, X., & Ye, Q. (2023). Corporate governance effects of state asset protection: A perspective on real earnings management. *Finance Research Letters*, 58. <https://doi.org/10.1016/j.frl.2023.104637>
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 Edisi 10. Badan Penerbit Universitas Diponegoro.
- Goodwin-Stewart, J., & Kent, P. (2006). Relation between external audit fees, audit committee characteristics and internal audit. *Accounting & Finance*, 46(3), 387–404. <https://doi.org/https://doi.org/10.1111/j.1467-629X.2006.00174.x>
- Habibie, S. Y., & Parasetya, M. T. (2022). Pengaruh Profitabilitas, Leverage, Likuiditas, dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2016-2020). *Diponegoro Journal of Accounting*, 11(1). <https://ejournal3.undip.ac.id/index.php/accounting/article/view/33079>
- Hasan, S., Kassim, A. A. M., & Hamid, M. A. A. (2020). The Impact of Audit Quality, Audit Committee and Financial Reporting Quality: Evidence from Malaysia. *International Journal of Economics and Financial Issues*, 10(5), 272–281. <https://doi.org/10.32479/ijefi.10136>
- Hassan Al-Tamimi, H. A., & Charif, H. (2011). Multiple approaches in performance assessment of UAE commercial banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 4(1), 74–82. <https://doi.org/10.1108/17538391111122212>
- Hassan, I. M., Amin, H. M. G., Mostafa, D., & Elamer, A. A. (2023). Roles of board of directors and earnings management across SMEs life cycle: evidence from the UK. *International Journal of Accounting and Information Management*, 31(4), 676–703. <https://doi.org/10.1108/IJAIM-01-2023-0017>
- Holm, C., & Zaman, M. (2012). Regulating audit quality: Restoring trust and legitimacy. *Accounting Forum*, 36(1), 51–61. <https://doi.org/10.1016/j.accfor.2011.11.004>
- Hoque, M. Z., Islam, M. D. R., & Azam, M. N. (2013). Board Committee Meetings and Firm Financial Performance: An Investigation of Australian Companies. *International Review of Finance*, 13(4), 503–528. <https://doi.org/https://doi.org/10.1111/irfi.12009>
- Hutchinson, M., & Leung, S. (2007). An Investigation of Factors Influencing the Association between Top Management Ownership and Earnings Management.

Journal of Contemporary Accounting & Economics, 3(2), 130–153.
[https://doi.org/10.1016/s1815-5669\(10\)70026-6](https://doi.org/10.1016/s1815-5669(10)70026-6)

IAPI. (2011). Standar Profesional Akuntan Publik.

Ichsany, S. W. M. N., & Husain, T. (2018). Frekuensi Pertemuan Dewan Komisaris dan Komite Audit Terhadap Manajemen Laba Dengan Pendekatan Non-Discretionary Accruals. *MBIA*, 17(2), 34–46.
<https://doi.org/10.33557/mbia.v17i2.343>

Imen, F., & Anis, J. (2021). The moderating role of audit quality on the relationship between auditor reporting and earnings management: empirical evidence from Tunisia. *EuroMed Journal of Business*, 16(4), 416–430.
<https://doi.org/10.1108/EMJB-03-2020-0024>

Inaam, Z., & Khamoussi, H. (2016). Audit committee effectiveness, audit quality and earnings management: a meta-analysis. *International Journal of Law and Management*, 58(2), 179–196. <https://doi.org/10.1108/IJLMA-01-2015-0006>

Januarti, I., Darsono, D., & Chariri, A. (2020). The relationship between audit committee effectiveness and audit fees: Insights from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(7), 179–185.
<https://doi.org/10.13106/jafeb.2020.vol7.no7.179>

Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360. <http://hupress.harvard.edu/catalog/JENTHF.html>

Jihadi, M., Vilantika, E., Hashemi, S. M., Arifin, Z., Bachtiar, Y., & Sholichah, F. (2021). The Effect of Liquidity, Leverage, and Profitability on Firm Value: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 423–431. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0423>

Jiraporn, P., Chintrakarn, P., Tong, S., & Treepongkaruna, S. (2018). Does board independence substitute for external audit quality? Evidence from an exogenous regulatory shock. *Australian Journal of Management*, 43(1), 27–41. <https://doi.org/10.1177/0312896217712334>

Joe, S., & Ginting, S. (2022). The Influence of Firm Size, Leverage, and Profitability on Earnings Management. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(3), 567–574. <https://doi.org/10.37641/jiakes.v10i3.1505>

Kamsari, A., Tundjung, H., Program, S., Akuntansi, S., & Ekonomi, F. (2020). Pengaruh Likuiditas, Efisiensi Modal Kerja, Leverage, dan Ukuran Perusahaan Terhadap Profitabilitas. *Jurnal Multiparadigma Akuntansi Tarumanagara*, 2, 603–612.

Kapoor, N., & Goel, S. (2019). Do diligent independent directors restrain earnings management practices? Indian lessons for the global world. *Asian Journal of Accounting Research*, 4(1), 52–69. <https://doi.org/10.1108/AJAR-10-2018-0039>

- Kim, H. A., Jeong, S. W., Kang, T., & Lee, D. (2017). Does the Presence of Female Executives Curb Earnings Management? Evidence from Korea. *Australian Accounting Review*, 27(4), 494–506. <https://doi.org/https://doi.org/10.1111/auar.12169>
- Kirimi, P. N., Kariuki, S. N., & Ocharo, K. N. (2022). Moderating effect of bank size on the relationship between financial soundness and financial performance. *African Journal of Economic and Management Studies*, 13(1), 62–75. <https://doi.org/10.1108/AJEMS-07-2021-0316>
- Koilam, D. N. (2019). Pengaruh Ukuran Komite Audit, Keahlian Komite Audit, Jumlah Rapat Komite Audit, Masa Jabatan Komite Audit, Kualitas Audit, Dan Jumlah Rapat Dewan Komisaris Terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2017). <https://eskripsi.usm.ac.id>
- Komite Nasional Kebijakan Governansi. (2021). Pedoman Umum Governansi Korporat Indonesia (PUG-KI).
- Lassoued, N., Ben Rejeb Attia, M., & Sassi, H. (2017). Earnings management and ownership structure in emerging market: Evidence from banking industry. *Managerial Finance*, 43(10), 1117–1136. <https://doi.org/10.1108/MF-11-2015-0312>
- Le, Q. L., & Nguyen, H. A. (2023). The impact of board characteristics and ownership structure on earnings management: Evidence from a frontier market. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2022.2159748>
- Liana Rini Andriyani, E., Purwanti, E., Pramono, J., & AMA Salatiga, S. (2022). Pengaruh Good Corporate Governance Terhadap Profitabilitas Perusahaan Perbankan (Studi pada Perusahaan Perbankan di Bursa Efek Indonesia Tahun 2018-2020). *Journal of Economics and Banking*, 4(2).
- Liu, G., & Sun, J. (2022). The impact of COVID-19 pandemic on earnings management and the value relevance of earnings: US evidence. *Managerial Auditing Journal*, 37(7), 850–868. <https://doi.org/10.1108/MAJ-05-2021-3149>
- Mahendra, P. R., & Widajantie, T. D. (2021). The Effect of Good Corporate Governance Mechanisms on Financial Performance in Conventional Commercial Banks Listed in Indonesia Stock Exchange Period 2015-2019. *Edunomika*, 05(02).
- Mangala, D., & Singla, N. (2021). Do corporate governance practices restrain earnings management in banking industry? Lessons from India. *Journal of Financial Reporting and Accounting*, 21(3), 526–552. <https://doi.org/10.1108/JFRA-02-2021-0060>

- Mardessi, S. (2022). Audit committee and financial reporting quality: the moderating effect of audit quality. *Journal of Financial Crime*, 29(1), 368–388. <https://doi.org/10.1108/JFC-01-2021-0010>
- Mardjono, E. S., & Chen, Y.-S. (2020). Earning Management and the Effect Characteristics of Audit Committee, Independent Commissioners: Evidence from Indonesia. *International Journal of Business and Society*, 21(2). <https://doi.org/10.33736/ijbs.3272.2020>
- Marsha, F., & Ghazali, I. (2017). Pengaruh Ukuran Komite Audit, Audit Eksternal, Jumlah Rapat Komite Audit, Jumlah Rapat Dewan Komisaris dan Kepemilikan Institusional Terhadap Manajemen Laba (Studi Empiris perusahaan manufaktur yang terdaftar di BEI tahun 2012-2014). *Diponegoro Journal Of Accounting*, 6, 1–12.
- McKibbin, W. J., & Fernando, R. (2020). The Global Macroeconomic Impacts of COVID-19: Seven Scenarios. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3547729>
- Menon, K., & Deahl Williams, J. (1994). The use of audit committees for monitoring. *Journal of Accounting and Public Policy*, 13(2), 121–139. [https://doi.org/10.1016/0278-4254\(94\)90016-7](https://doi.org/10.1016/0278-4254(94)90016-7)
- Mersni, H., & Ben Othman, H. (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*, 7(4), 318–348. <https://doi.org/10.1108/JIABR-11-2014-0039>
- Mili, M., & Alaali, Y. (2023). Does corporate governance quality improve credit ratings of financial institutions? Evidence from ownership and board structure. *Corporate Governance (Bingley)*, 23(4), 867–887. <https://doi.org/10.1108/CG-05-2022-0232>
- Minutti-Meza, M. (2013). Does auditor industry specialization improve audit quality? *Journal of Accounting Research*, 51(4), 779–817. <https://doi.org/10.1111/1475-679X.12017>
- Moses, T. (2016). The Impact of Audit Committee Size on the Quality of Financial Reporting in Quoted Nigerian Banks. In *International Journal of Advanced Academic Research | Social & Management Sciences* | (Vol. 2, Issue 5). www.ijaar.org
- Narsa, N. P. D. R. H., Afifa, L. M. E., & Wardhaningrum, O. A. (2023). Fraud triangle and earnings management based on the modified M-score: A study on manufacturing company in Indonesia. *Heliyon*, 9(2). <https://doi.org/10.1016/j.heliyon.2023.e13649>
- Nassir Zadeh, F., Askarany, D., Shirzad, A., & Faghani, M. (2023). Audit committee features and earnings management. *Heliyon*, 9(10). <https://doi.org/10.1016/j.heliyon.2023.e20825>

- Neuman, W. L. (2013). *Social Research Methods : Qualitative and Quantitative Approaches*. Pearson Education.
- Nguyen, Q., Kim, M. H., & Ali, S. (2024). Corporate governance and earnings management: Evidence from Vietnamese listed firms. *International Review of Economics and Finance*, 89, 775–801. <https://doi.org/10.1016/j.iref.2023.07.084>
- Othman, H. Ben, & Mersni, H. (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*, 31(1), 106–128. <https://doi.org/10.1108/SEF-02-2013-0017>
- Otoritas Jasa Keuangan. (2015). POJK Nomor 55/POJK.03/2016. Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Otoritas Jasa Keuangan. (2019). POJK Nomor 31 /POJK.03/2019 Tentang Kewajiban Pemenuhan Rasio Pengungkit Bagi Bank Umum.
- Paiva, I. S., Lourenço, I. C., & Dias Curto, J. (2019). Earnings management in family versus non-family firms: the influence of analyst coverage. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 48(2), 113–133. <https://doi.org/10.1080/02102412.2018.1463764>
- Peraturan Otoritas Jasa Keuangan Nomor 17 Tahun 2023 Tentang Penerapan Tata Kelola Bagi Bank Umum, Otoritas Jasa Keuangan.
- Pinatik, S. (2021). The Effect of Auditor's Emotional Intelligence, Competence, and Independence on Audit Quality. *International Journal of Applied Business and International Management*, 6(2), 55–67. <https://doi.org/10.32535/ijabim.v6i2.1147>
- Prabowo, A. D. (2014). Pengaruh Komisaris Independen, Independensi Komite Audit, Ukuran Dan Jumlah Pertemuan Komite Audit Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia 2010 – 2012). *Accounting Analysis Journal*, 3(1), 90–99. <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Prahayuningtyas, D. R., & Sudarma, M. (2016). Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit (Studi Empiris Pada KAP di Kota Malang). *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 3(2). <https://jimfeb.ub.ac.id>
- Prasetya, G., & Muid, D. (2022). Pengaruh Profitabilitas dan Leverage Terhadap Tax Avoidance. *Diponegoro Journal Of Accounting*, 11(1), 1–6. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Puat Nelson, S., & Devi, S. (2013). Audit committee experts and earnings quality. *Corporate Governance: The International Journal of Business in Society*, 13(4), 335–351. <https://doi.org/10.1108/CG-02-2011-0009>

- Puspitasari, E. P., Diana, N., & Mawardi, M. C. (2019). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba Pada Perusahaan Batu Bara. *E-JRA*, 08(03).
- Qamhan, M. A., Che Haat, M. H., Hashim, H. A., & Salleh, Z. (2018a). 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>
- Qamhan, M. A., Che Haat, M. H., Hashim, H. A., & Salleh, Z. (2018b). 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>
- Rachmawati, D., & Pinem, D. B. (2015). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *E-Journal UPNVJ*, 18(1). <https://doi.org/https://doi.org/10.34209/equ.v18i1.456>
- Rahkmad. (2022). Awal Corona Masuk Indonesia dan Kilas Balik 2 Tahun Lalu. *DetikNews*.
- Rajgopal, S., Srinivasan, S., & Zheng, X. (2021). Measuring audit quality. *Review of Accounting Studies*, 26(2), 559–619. <https://doi.org/10.1007/s11142-020-09570-9>
- Renita, T., & Almalita, Y. (2022). Pengaruh Motivational Bonuses dan Corporate Governance Terhadap Manajemen Laba. *E-JURNAL AKUNTANSI TSM*, 2(3), 209–224. <http://jurnaltsm.id/index.php/EJATSM>
- Rezaee, Z. (2009). Corporate governance and ethics an Aristotelian perspective (J. Foxman, Ed.). John Wiley & Sons.
- Safriana, M. R., & Achmad, K. (2018). Pengaruh Leverage, Ukuran Perusahaan Dan Kepemilikan Saham Publik Terhadap Tingkat Pengungkapan Wajib Laporan Keuangan (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016). <https://jimfeb.ub.ac.id>
- Saleh, I., Abu Afifa, M., & Alkhawaja, A. (2023). Internal corporate governance mechanisms and earnings manipulation practices in MENA countries. *Economic Research-Ekonomska Istrazivanja*, 36(2). <https://doi.org/10.1080/1331677X.2022.2134902>
- Schildbach, J. (2017). Large or small: how to measure bank size? EU Monitor Global financial markets. www.dbresearch.com
- Scott, W. R. (2015). Financial Accounting Theory *Seventh Edition*. www.pearsoncanada.ca.
- See, K. P. J., Pitchay, A. A., Ganesan, Y., Haron, H., & Hendayani, R. (2020). The Effect of Audit Committee Characteristics on Audit Quality: The Moderating

- Role of Internal Audit Function. *Journal of Governance and Integrity*, 3(2).
<https://doi.org/10.15282/jgi.3.2.2020.5309>
- Sharf, N., & Abu- Nassar, M. (2021). The Effect of Audit Quality and Auditor's Opinion on Earnings Management: Evidence from Jordan. *Jordan Journal of Business Administration*, 17.
<https://www.researchgate.net/publication/378342790>
- 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. (1997). A Survey of Corporate Governance. In *The Journal of Finance* (Vol. 52, Issue 2).
- Simatupang, H. B. (2019). Peranan Perbankan dalam Meningkatkan Perekonomian Indonesia. *Jurnal Riset Akuntansi Multiparadigma (JRAM)*, 6(2).
- Sitanggang, R. P., Karbhari, Y., Matemilola, B. T., & Ariff, M. (2020). Audit quality and real earnings management: evidence from the UK manufacturing sector. *International Journal of Managerial Finance*, 16(2), 165–181.
<https://doi.org/10.1108/IJMF-03-2018-0095>
- Sitanggang, R. P., & Ratmono, D. (2019). Pengaruh Tata Kelola Perusahaan dan Pengungkapan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan Dengan Manajemen Laba Sebagai Variabel Mediasi. *Diponegoro Journal Of Accounting*, 8, 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sri Ayu, D. M., & Wirajaya, A. (2013). Pengaruh Struktur Modal, Profitabilitas dan Ukuran Perusahaan Pada Nilai Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*.
- Subadriyah, Sa'diyah, & Murniati. (2020). Praktik Manajemen Laba: Sebuah Kajian Studi Hermeneutika. *Jurnal Ekonomi Dan Bisnis*, 23(2).
- Sultana, N. (2015). Audit Committee Characteristics and Accounting Conservatism. *International Journal of Auditing*, 19(2), 88–102.
<https://doi.org/https://doi.org/10.1111/ijau.12034>
- Syaifullah, A. A. (2018). Analisis Pengaruh Financial Leverage dan Operating Leverage Terhadap Stock Return. *FEB UNMUL*.
<http://journal.feb.unmul.ac.id/index.php/INOVASI>
- Talpur, S., Lizam, M., & Zabri, S. M. (2018). Do audit committee structure increases influence the level of voluntary corporate governance disclosures? *Property Management*, 36(5), 544–561. <https://doi.org/10.1108/PM-07-2017-0042>

- Tanujaya, K., & Susiana, D. F. (2021). Struktur Kepemilikan dan Karakteristik Dewan Perusahaan Terhadap Kualitas Audit di Indonesia. *Global Financial Accounting Journal*, 05(01).
- Wan Mohammad, W. M., & Wasiuzzaman, S. (2019). Effect of audit committee independence, board ethnicity and family ownership on earnings management in Malaysia. *Journal of Accounting in Emerging Economies*, 10(1), 74–99. <https://doi.org/10.1108/JAEE-01-2019-0001>
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law & Economics*, 26(3), 613–633. <http://www.jstor.org/stable/725039>
- Wijayanti, W. (2021). Pengaruh Keahlian Komite Audit, Kualitas Audit Eksternal Dan Jumlah Rapat Komite Audit Terhadap Tindakan Manajemen Laba (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2015-2019). <https://repositori.unimma.ac.id/3268/>
- Yuliani, N. A., Prastiwi, D., Akuntansi, J., & Ekonomi, F. (2021). Pengaruh Dewan Komisaris Independen, Komite Audit, Dan Kepemilikan Institusional Terhadap Agresivitas Pajak. *Jurnal Riset Akuntansi Dan Keuangan*, 9(1), 141–148. <https://doi.org/10.17509/jrak.v9i1.27573>
- Yuniari, N. P., & Badjra, I. B. (2019). Pengaruh Likuiditas, Efisiensi, dan Ukuran Bank Terhadap Profitabilitas. *E-Jurnal Manajemen Universitas Udayana*, 8(6), 3502. <https://doi.org/10.24843/ejmunud.2019.v08.i06.p08>