

DAFTAR PUSTAKA

- Afifah Fadhilah, & Andi Kartika. (2022). Pengaruh Ukuran Perusahaan, Arus Kas Bebas. Leverage, dan Profitabilitas Terhadap Manajemen Laba. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi* , 15(1), 25 - 37.
- Ahmed, M. G., Ganesan, Y., Hashim, F., & SADAA, A. M. (2021). The effect of chairman tenure on governance and earnings management: A case study in Iraq. *The Journal of Asian Finance, Economics and Business*, 8(3), 1205-1215.
- Al Hajjar, C. A., Mokhtar, E. S., & Mandour, M. M. (2021). The impact of corporate governance on earnings management in Islamic and conventional banks. *BAU Journal-Society, Culture and Human Behavior*, 2(2), 12.
- 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, 101242.
- Alves, S. (2013), "The impact of audit committee existence and external audit on earnings management: Evidence from Portugal", *Journal of Financial Reporting and Accounting*, Vol. 11 No. 2, pp. 143-165.
- Amin, A., Suhardjanto, D., & Agustiningsih, S. W. (2017). Board-auditor interaction and earnings management: The model of company with concentrated ownership. *Review of Integrative Business and Economics Research*, 6(3), 217.
- Annabella, A., & Susanto, L. (2022). Pengaruh Corporate Governance Terhadap Manajemen Laba Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Jurnal Paradigma Akuntansi*, 4(1), 414-423.
- 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.
- Beatty, A. L., Ke, B., & Petroni, K. R. (2002). Earnings management to avoid earnings declines across publicly and privately held banks. *The accounting review*, 77(3), 547-570.
- Biswas, S., Bhattacharya, M., Sadarangani, P. H., & Jin, J. Y. (2022). Corporate governance and earnings management in banks: An empirical evidence from India. *Cogent Economics & Finance*, 10(1), 2085266.
- Conger, J., Finegold, D., & rd, Lawler Ee (1998). *Appraising boardroom performance*. Harvard Business Review.

- Eisenhardt, Kathleen. M. (1989). Agency Theory: An Assessment and Review. *Academy of management Review, 14*, 57-74.
- Fisher, J. G. (1998). Contingency theory, management control systems and firm outcomes: past results and future directions. *Behavioral research in accounting, 10*, 47.
- Fitri, A., Muda, I., & Badaruddin. (2018). *The Influence of Good Corporate Governance, Leverage, and Profitability on Earnings Management with Firm Size as Moderating Variable in The Banking Companies Listed in Indonesia Stock Exchange in The Period of 2012–2016*.
- Fitri, V., & Siswantoro, D. (2022). Can corporate governance mechanisms reduce earnings-management practices in Islamic banks?. *Journal of Islamic Accounting and Business Research, 13*(1), 16-31.
- Ghozali, Imam. (2020). 25 Grand Theory, Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis untuk Landasan Teori Skripsi, Tesis dan Disertasi. Semarang: Yoga Pratama.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Edisi 9*. Semarang: Badan Penerbit Universitas Diponogoro.
- Handayani, S., & Rachadi, A. (2001). Light-front realization of chiral symmetry breaking. *Progress of Theoretical Physics, 105*(4), 537–571.
- Handoyo, S., & Kusumaningrum, I. T. (2022). Does corporate governance and other factors influence earnings management? A study on Indonesia's banking sector. *Humanities and Social Sciences Letters, 10*(1), 11-26.
- Healy, P. M. (1985). “The Effect of Bonus Schemes on Accounting Decisions”. *Journal of Accounting and Economics, 10*: 85-107.
- Hermitasari, R. V., & Purwanto, A. (2017). PENGARUH KOMITE AUDIT, AUDIT EKSTERNAL DAN DEWAN KOMISARIS TERHADAP MANAJEMEN LABA. *Diponegoro Journal of Accounting, 5*(2).
- Hodgman, M. R. (2018). Employers' Perspectives on the Performance of Higher Education Institutions in Preparing Graduates for the Workplace: A Review of the Literature. *Business and Economic Research, 8*(3), 92-103.
- Jennifer W. Tucker, & Zarowin, P. A. (2006). Does Income Smoothing Improve Earnings Informativeness?. *The Accounting Review, 81*(1), 251–270.
- Jensen, Michael C dan William H. Meckling (1976) “Theory of the Firm: Managerial Behavior, Agency Costs and Capital Structure”. *Journal of Financial Economics, 3*, 305–360.

- OJK. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*. Jakarta: Otoritas Jasa Keuangan.
- OJK. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik*. Jakarta: Otoritas Jasa Keuangan.
- OJK. (2016). *Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.03.2016 tentang Penerapan Tata Kelola Bagi Bank Umum*. Jakarta: Otoritas Jasa Keuangan.
- Kenny, D.A. & Baron, R.M. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic and statistical considerations. *Journal of Personality and Social Psychology*, 51(1), 1173-1182.
- KNKG. (2006). *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta: Komite Nasional Kebijakan Governansi.
- KNKG. (2021). *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta: Komite Nasional Kebijakan Governansi.
- Kumari, P., & Pattanayak, J. K. (2017). Linking earnings management practices and corporate governance system with the firms' financial performance: A study of Indian commercial banks. *Journal of Financial Crime*, 24(2), 223-241.
- Luckerath-Rovers, M. (2013). Women On Boards And Firm Performance. *Journal of Management and Governance*, 17(2).
- 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.
- Marpaung, W. M. (2017). Pengaruh Mekanisme *Good Corporate Governance* terhadap Manajemen Laba dengan Ukuran Perusahaan sebagai Variabel Moderating (Studi Empirik pada Perusahaan *Real Estate* dan *Property* yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2015). (*Doctoral dissertation*, Universitas Sumatera Utara).
- Marrakchi Chtourou, S., Bedard, J., & Courteau, L. (2001). Corporate governance and earnings management.
- Marsha, F., & Ghozali, I. (2017). Effect of Audit Committee Size, External Audit, Number of Audit Committee Meetings, Number of Board of Commissioners Meetings and Institutional Ownership on Earnings Management. *Diponegoro Journal of Economics*, 1-12.

- Mughni, R. H., & Cahyonowati, N. (2014). PENGARUH KARAKTERISTIK KOMITE AUDIT DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA (Studi Kasus pada Perusahaan IPO di Indonesia Tahun 2011-2013). *Diponegoro Journal of Accounting*, 4(1), 247-261.
- Muliati, N. K. (2011). Pengaruh asimetri informasi dan ukuran perusahaan pada praktik manajemen laba di perusahaan perbankan yang terdaftar di bursa efek indonesia. *Universitas Udayana, Denpasar*, 7.
- Nabila, A., & Daljono, D. (2013). PENGARUH PROPORSI DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, DAN REPUTASI AUDITOR TERHADAP MANAJEMEN LABA. *Diponegoro Journal of Accounting*, 2(1), 99-108.
- Pfeffer, J & Salancik, G. R. 1978. *The External Control of Organizations: A Resource Dependence Perspective*. New York: Harper and Row. 2003 reprinted in Stanford Business Classics, Stanford, CA: Stanford University Press.
- Putra, K. B. (2022). Pengaruh *Good Corporate Governance, Leverage*, dan Profitabilitas terhadap Manajemen Laba dengan Ukuran Perusahaan sebagai Variabel Moderating pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021. (*Doctoral dissertation*, Universitas Sumatera Utara).
- Rahmawati, dkk. (2006). “Pengaruh Asimetri Informasi Terhadap Praktik Manajemen Laba Pada Perusahaan Perbankan Publik yang Terdaftar di BEJ”. Simposium Nasional Akuntansi IX. Padang.
- Rajeevan, S., & Ajward, R. (2020). Board characteristics and earnings management in Sri Lanka. *Journal of Asian Business and Economic Studies*, 27(1), 2-18.
- Rezaee, Zabihollah. (2009). Corporate Governance and Ethics. USA : J. Wiley & Sons.
- Ruigrok, W., Peck, S., Tacheva, S., Greve, P., & Hu, Y. (2006). The determinants and effects of board nomination committees. *Journal of Management & Governance*, 10, 119-148.
- Safitri, R. (2017). Pengaruh Kondisi Keuangan Perusahaan, Ukuran Perusahaan, *Opinion Shopping*, Kualitas Audit, *Audit Client Tenure*, *Debt Default*, dan *Audit Lag* terhadap Penerimaan Opini Audit *Going Concern*. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 4(1), 1374-1388.
- Sahyoun, N., & Magnan, M. (2020). The association between voluntary disclosure in audit committee reports and banks' earnings management. *Managerial Auditing Journal*, 35(6), 795-817.

- Saiful, S., & Dyah, A. (2019, January). Corporate governance and earnings management: A study of Indonesian conventional and Islamic banks. In *1st Aceh Global Conference (AGC 2018)* (pp. 662-667). Atlantis Press.
- Scott, R. William. (2015). Financial Accounting Theory. Seventh Edition. Pearson Prentice Hall: Toronto.
- Scott, William R. (2003). Financial Accounting Theory. Third Edition. Canada: Prentice-Hall.
- Sekaran, Uma dan Roger Bougie. (2016). *Research Methods for Business*. United Kingdom: John Wiley & Sons Ltd.
- Setiawan, I. K. Y. (2015). Pengaruh Latar Belakang Pendidikan Dan Pengalaman Kerja Terhadap Kinerja Karyawan Pada PT. Federal International Finance (FIF) Group Cabang Singaraja. *Jurnal Jurusan Pendidikan Ekonomi (JJPE)*, 05(1), 1-11.
- Spence, M. (1973). Job market signalling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Sulistyanto, Sri. (2008). Manajemen Laba Teori dan Model Empiris. Jakarta: PT.Grasindo.
- TRAN, Q. T., LAM, T. T., & LUU, C. D. (2020). Corporate governance and earnings management: A study of Vietnamese listed banks. *The Journal of Asian Finance, Economics and Business*, 7(12), 389-395.
- Tuan, D. A. (2022). IMPACT OF CORPORATE GOVERNANCE ON EARNINGS MANAGEMENT—EXPERIMENTAL EVIDENCE ON LISTED COMMERCIAL BANKS IN VIETNAM.
- Undang Undang Republik Indonesia Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah.
- Vafeas, N. (1999). Board meeting frequency and firm performance. *Journal of Financial Economics*, 53(1), 113-142, ISSN 0304-405X.
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a positive theory of the determination of accounting standards. *Accounting review*, 112-134.
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316.
- Zgarni, Hlioui, & Z. (2016). Effective Audit Committee , Audit Quality and Evidence from Tunisia. *Journal of Accounting in Emerging Economies* 6(2): 138–55.

Zona, F., Zattoni, A., & Minichilli, A. (2013). A contingency model of boards of directors and firm innovation: The moderating role of firm size. *British Journal of Management*, 24(3), 299-315.

DetikFinance.com. 27 April 2018. Bank Bukopin Permak Laoran Keuangan, Ini Kata BI dan OJK. Diakses pada 30 Juni 2023, dari <https://finance.detik.com/moneter/d-3994551/bank-bukopin-permak-laporan-keuangan-ini-kata-bi-dan-ojk>

CNCBIndonesia.com. 15 Mei 2023. 20 Saham Terbesar di RI, Nomor 1 Punya Orang Terkaya. Diakses pada 30 Juni 2023, dari <https://www.cnbcindonesia.com/market/20230515092906-17-437280/20-saham-terbesar-di-ri-nomor-1-punya-orang-terkaya/amp>

Katadata.co.id. 8 Februari 2023. 10 Perusahaan Indonesia dengan Kapitalisasi Pasar Terbesar Februari 2023, Ada BCA hingga GoTO. Diakses pada 30 Juni 2023, dari <https://databoks.katadata.co.id/datapublish/2023/02/08/10-perusahaan-indonesia-dengan-kapitalisasi-pasar-terbesar-februari-2023-ada-bca-hingga-goto>