

DAFTAR PUSTAKA

- Al-Baidhani, A. M. (2014). The Role of Audit Committee in Corporate Governance: Descriptive Study. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2487167>
- Al-Shattarat, B., Hussainey, K., & Al-Shattarat, W. (2022). The impact of abnormal real earnings management to meet earnings benchmarks on future operating performance. *International Review of Financial Analysis*, 81. <https://doi.org/10.1016/j.irfa.2018.10.001>
- Aminu Isa, M., & Muhammad, S. (2014). The Impact of Board Characteristics on Corporate Social Responsibility Disclosure: Evidence from Nigerian Food Product Firms. *INTERNATIONAL JOURNAL OF MANAGEMENT SCIENCE AND BUSINESS ADMINISTRATION*, 1(12). <https://doi.org/10.18775/ijmsba.1849-5664-5419.2014.112.1004>
- Anggraeni, U. S., Iskandar, R., & Rusliansyah. (2020). Analisis Kinerja Keuangan pada PT. Murindo Multi Sarana di Samarinda. *Jurnal Ilmu Akuntansi*, 17(1).
- Ardiati, A. Y. (2005). Pengaruh Manajemen Laba Terhadap Return Saham pada Perusahaan yang Diaudit oleh KAP Big 5 dan KAP non Big 5. *Jurnal Riset Akuntansi Indonesia*, Vol. 8, No. 3.
- Aryantika, N. P. P., & Sujana, I. K. (2018). Earnings Management and Managerial Ownership Moderate the Influence of Profitability on Firm Value. *International Journal of Sciences: Basic and Applied Research*, 42(1).
- Azheri, B. (2012). Corporate Social Responsibility: Dari Voluntary Menjadi Mandatory. In *Jakarta: Rajawali Pers: Vol. (Issue)*.
- Brigham, E. F., & Houston, J. F. (2011). *Essentials of Financial Management: Dasar-dasar Manajemen Keuangan*. (A. A. Yulianto (ed.)). Salemba Empat.
- Brown, L. D., & Moore, M. H. (2001). Accountability, strategy, and international nongovernmental organizations. *Nonprofit and Voluntary Sector Quarterly*, 30(3). <https://doi.org/10.1177/0899764001303012>
- Cen, Y., Chen, X., Shen, Y., Zhang, X. H., Lei, Y., Xu, C., Jiang, W. R., Xu, H. T., Chen, Y., Zhu, J., Zhang, L. L., & Liu, Y. H. (2020). Risk factors for disease progression in patients with mild to moderate coronavirus disease 2019—a multi-centre observational study. *Clinical Microbiology and Infection*, 26(9). <https://doi.org/10.1016/j.cmi.2020.05.041>
- Chakroun, S., Ben Amar, A., & Ben Amar, A. (2022). Earnings management, financial performance and the moderating effect of Corporate Social Responsibility: evidence from France. *Management Research Review*,

45(3), 331–362. <https://doi.org/10.1108/MRR-02-2021-0126>

- Cordeiro, J. J., & Sarkis, J. (2008). Does explicit contracting effectively link CEO compensation to environmental performance? *Business Strategy and the Environment*, 17(5). <https://doi.org/10.1002/bse.621>
- Dechow, P. M., & Skinner, D. J. (2000). Earnings management: Reconciling the views of accounting academics, practitioners, and regulators. *Accounting Horizons*, 14(2). <https://doi.org/10.2308/acch.2000.14.2.235>
- Dewi, P. Y. S., Yuniarta, G. A., & Atmadja, A. W. T. (2014). Pengaruh struktur modal, pertumbuhan perusahaan dan profitabilitas terhadap nilai perusahaan pada perusahaan LQ 45 di BEI periode 2008-2012. *E- Journal S1 Ak Universitas Pendidikan Ganesha*, 2(1).
- Di Giuli, A., & Kostovetsky, L. (2014). Are red or blue companies more likely to go green? Politics and Corporate Social Responsibility. *Journal of Financial Economics*, 111(1). <https://doi.org/10.1016/j.jfineco.2013.10.002>
- Dimand, R. W. (2019). James Tobin. In *The Elgar Companion to John Maynard Keynes*. <https://doi.org/10.4337/9781788118569.00088>
- Djohanputro, B. (2004). *Restrukturisasi Perusahaan Berbasis Nilai*. PPM.
- EDY SUWITO, & ARLEEN HERAWATY. (2005). Analisis Pengaruh Karakteristik Perusahaan Terhadap Tindakan Perataan Laba Yang Dilakukan Oleh Perusahaan Yang Terdaftar di Bursa Efek Jakarta. *Simposium Nasional Akuntansi VIII Solo*.
- Elias, R. Z. (2010). Accounting Principles, Ninth Edition. *Issues in Accounting Education*, 25.
- Erawan, I. G. P., Ketut, I. G., & Ulupui, A. (2013). Manajemen Laba Sebelum Dan Sesudah Pergantian Chief Executive Officer (Ceo). *E-Jurnal Akuntansi*, 3(1).
- Fajar, M., & Yulianto, A. (2010). *Dualisme Penelitian Hukum Normatif dan Empiris*. Pustaka Belajar.
- Forum for Corporate Governance Indonesia. (2001). Seri Tata Kelola Perusahaan (Corporate Governance). *Seri Tata Kelola Perusahaan (Corporate Governance)*.
- Gani, I., & Amalia, S. (2018). Alat Analisis Data: Aplikasi Statistik untuk Penelitian Bidang Ekonomi dan Sosial. In *International Journal of Physiology* (Vol. 6, Issue 1).
- Ghabayen, M. A., Mohamad, N. R., & Ahmad, N. (2016). Board characteristics and

Corporate Social Responsibility disclosure in the Jordanian banks. *Corporate Board: Role, Duties and Composition*, 12(1CONT1). <https://doi.org/10.22495/cbv12i1c1art2>

Ghozali, I., & Chariri, A. (2007). Semarang: Badan Penerbit Universitas Diponegoro. In *Teori Akuntansi*.

Ghozali, I., & Ratmono, D. (2018). Analisis Multivariat dan Ekonometrika: Teori, Konsep, dan Aplikasi dengan EViews 10), Semarang: Badan Penerbit-Undip. *Text Reference*.

Goodstein, J., Gautam, K., & Boeker, W. (1994). The effects of board size and diversity on strategic change. *Strategic Management Journal*, 15(3). <https://doi.org/10.1002/smj.4250150305>

Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of Accounting and Economics*, 40(1–3). <https://doi.org/10.1016/j.jacceco.2005.01.002>

Gumanti, T. A. (2009). Teori Sinyal Dalam Manajemen Keuangan. *Manajemen Usahawan Indonesia*, 6(28).

Gunny, K. A. (2010). The relation between earnings management using real activities manipulation and future performance: Evidence from meeting earnings benchmarks. *Contemporary Accounting Research*, 27(3). <https://doi.org/10.1111/j.1911-3846.2010.01029.x>

Hackston, D., & Milne, M. J. (1996). Some determinants of social and environmental disclosures in New Zealand companies. *Accounting, Auditing & Accountability Journal*, 9(1). <https://doi.org/10.1108/09513579610109987>

HanafI, M, M. (2007). *Manajemen Keuangan*. BPFE.

Handoko, T. H. (2017). Dasar-Dasar Manajemen Produksi dan Operasi. In *Jakarta: Salemba Empat*.

Hashemijoo, M., Mahdavi Ardekani, A., & Younesi, N. (2012). The Impact of Dividend Policy on Share Price Volatility in the Malaysian Stock Market. *Journal of Business Studies Quarterly*, 4(38).

Healy, P. M. (1999). Discussion of earnings-based bonus plans and earnings management by business unit managers. *Journal of Accounting and Economics*, 26(1–3). [https://doi.org/10.1016/s0165-4101\(98\)00048-2](https://doi.org/10.1016/s0165-4101(98)00048-2)

Hermawan S, S. (2011). *Mudah Membuat Aplikasi Android*. Andi Offset.

Horne, J. C. V. (2005). *Prinsip-prinsip Manajemen Keuangan*. Salemba Empat.

- Indonesia, I. K. A. (2014). Komite Audit. *Ikai.Id*.
- Indriantoro, N., & Supomo, B. (2013). Metodologi Penelitian, Cetakan Ketujuh. In *Penerbit BFEE UGM, Yogyakarta*.
- Indriantoro, N., & Supomo, B. (2002). Metodologi Penelitian Bisnis, Cetakan Kedua. In *Yogyakarta; Penerbit BFEE UGM*.
- Irfan, A. (2002). Pelaporan Keuangan dan Asimetri Informasi Dalam Hubungan Agensi. *Lintasan Ekonomi*, 19(2).
- Jones, P., Comfort, D., & Hillier, D. (2016). Managing materiality: a preliminary examination of the adoption of the new GRI G4 guidelines on materiality within the business community. In *Journal of Public Affairs* (Vol. 16, Issue 3). <https://doi.org/10.1002/pa.1586>
- Jumingan. (2006). *Analisis Laporan Keuangan*. Bumi Aksara.
- KNKG. (2008). KOMITE NASIONAL KEBIJAKAN GOVERNANCE. In *PCWorld* (Vol. 13, Issue 11).
- Lestari, L. S., & Pamudji, S. (2013). Pengaruh Earnings Management terhadap Nilai Perusahaan Dimoderasi dengan Praktik Corporate Governance. *Diponegoro Journal of Accounting*, 0(0).
- Lipton, M., & Lorsch, J. W. (1992). A modest proposal for improved corporate governance: Business source. *Business Lawyer*, 42(1).
- Luayyi, S. (2012). TEORI KEAGENAN DAN MANAJEMEN LABA DARI SUDUT PANDANG ETIKA MANAJER. *El Muhasaba: Jurnal Akuntansi*, 1(2). <https://doi.org/10.18860/em.v1i2.1871>
- Martiana, Y., Nenden, H. N., and Wagin. 2022. "Analisis Rasio Profitabilitas Untuk Menilai Kinerja Keuangan Pada PT . Kimia Farma (PERSERO) Tbk." *Journal Ekombis Review* 10(1): 67–75.
- McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A theory of the firm perspective. In *Academy of Management Review* (Vol. 26, Issue 1). <https://doi.org/10.5465/AMR.2001.4011987>
- Meckling, W. H., & Jensen, M. C. (1976). Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. [https://doi.org/DOI: 10.1016/0304-405X\(76\)90026-X](https://doi.org/DOI: 10.1016/0304-405X(76)90026-X). *Journal of Financial Economics*.
- Meta.cw, A. (1980). Analisis Manajemen Laba Dan Kinerja Keuangan Perusahaan Pengakuisisi Sebelum Dan Sesudah Merger Dan Akuisisi Yang Terdaftar

- Di Bursa Efek Indonesia. *Journal of Finance*, 34(4).
- Mulyadi, R. (2017). Pengaruh karakteristik komite audit dan kualitas audit terhadap profitabilitas Perusahaan. *Jurnal Akuntansi*, 4(2).
- Munawir, S. (2004). Analisis Laporan Keuangan, Edisi Ke-4, Liberty, Yogyakarta. *Ikatan Akuntansi Indonesia (IAI)*.
- Nugroho, A., Fajri, Iqbal, R. M., Fadhiel, K., Apriyani, D., Ginting, L. N., & Nurdin, S. (2022). Impacts of village fund on post disaster economic recovery in rural Aceh Indonesia. *International Journal of Disaster Risk Reduction*, 70. <https://doi.org/10.1016/j.ijdr.2021.102768>
- Nuhadilah, A., & Laila, N. (2021). PENENTU PROFITABILITAS PADA BANK UMUM SYARIAH DI INDONESIA: FAKTOR INTERNAL BANK DAN MAKROEKONOMI. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 8(6). <https://doi.org/10.20473/vol8iss20216pp797-807>
- Otoritas Jasa Keuangan. (2014). Peraturan Otoritas Jasa Keuangan Nomor 33/POJK. 04/2014. *Ojk.Go.Id*.
- Pernamasari, R., & Mu'minin, F. M. J. (2019). Studi Good Corporate Governance dan Manajemen Laba terhadap Nilai Perusahaan: Perusahaan Jakarta Islamic Index. *Jurnal Online Insan Akuntan*, 4(1).
- Prasetyo, A., & Wahyu, M. (2017). Pengaruh Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Skripsi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Surakarta*, 6.
- Prasetyo, W. S., Subehan, & Harjanto, S. (2017). Pengaruh Manajemen Laba Terhadap Kinerja Perusahaan Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ekonomi Manajemen Dan Akuntansi*, 24(43).
- Prihat Assih, G. G. (2000). Hubungan Tindakan Perataan Laba dengan Reaksi Pasar atas Pengumuman Informasi Laba Perusahaan yang terdaftar di Bursa Efek Jakarta. *JURNAL Riset Akuntansi Indonesia*, 3(1). Jan.
- Purwanto, S. dan. (2011). Statistika Untuk Ekonomi Dan Keuangan Modern Edisi 2. In Jakarta. Salemba Empat.
- R.Scoot, W. (2019). Financial Accounting Theory 7th. In *Financial Accounting*.
- Rachman, N. M., Efendi, A., & Wicaksana, E. (2011). *Panduan lengkap perencanaan CSR*. Penebar Swadaya.
- Rahman, R. (2016). ... Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan, Nilai, Dan Tingkat Leverage Perusahaan (Studi Kasus pada

- Perusahaan Isratahun 2012-2014). *Jurnal Ilmiah Mahasiswa FEB*.
- Raiyan, R.A., Dewata, E., and Periyansya. 2020. "Rasio Profitabilitas Dalam Menilai Kinerja Keuangan Pt Graha Pusri Medika Palembang." *Jurnal INTEKNA* 20(1): 9–15.
- Reni, F., & Anggraini, R. (2006). Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-Perusahaan yang terdaftar Bursa Efek Jakarta). *Simposium Nasional Akuntansi 9 Padang*.
- Retno, R. D., & Priantinah, D. (2012). PENGARUH GOOD CORPORATE GOVERNANCE DAN PENGUNGKAPAN Corporate Social Responsibility TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2007-2010). *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 1(2). <https://doi.org/10.21831/nominal.v1i2.1000>
- Rosmawati. (2022). Pengaruh Manajemen Laba Terhadap Kinerja Keuangan Dengan Pengungkapan CSR (Corporate Social Responsibility) Sebagai Variabel Moderasi Pada Perusahaan Pemenang Annual Report Award Tahun 2018-2020. *Accounting and Management Journal*, 6, 72–83. <https://doi.org/10.33086>
- Rudito, B. (2014). The Improvement of Community Economy as Impact of Corporate Social Responsibility Program: A Case Study in Pengalengan, Bandung, West Java, Indonesia. *Procedia - Social and Behavioral Sciences*, 164. <https://doi.org/10.1016/j.sbspro.2014.11.104>
- Salim, I. (2005). Komite Audit: Peran yang Diharapkan dan Sejauh Mana Eksistensinya. *Usahawan, No.11 Th.*, hal. 50-53.
- Schipper. (1989). Commentary on earnings management. Schipper, K. *Accounting Horizons* 3: 91-102. In *Accounting, Organizations and Society*.
- Selected Topics on Archaeology, History and Culture in the Malay World. (2018). In *Selected Topics on Archaeology, History and Culture in the Malay World*. <https://doi.org/10.1007/978-981-10-5669-7>
- Sial, M. S., Chunmei, Z., Khan, T., & Nguyen, V. K. (2018). Corporate Social Responsibility, firm performance and the moderating effect of earnings management in Chinese firms. *Asia-Pacific Journal of Business Administration*, 10(2–3). <https://doi.org/10.1108/APJBA-03-2018-0051>
- Sucipto. (2003). Penilaian kinerja keuangan. *Jurnal Akuntansi Sumatera Utara*.
- Sudarmadji, A. M., & Sularto, L. (2007). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Tipe Kepemilikan Perusahaan Terhadap Luas

- Voluntary Disclosure Laporan Keuangan Tahunan. *Proceeding PESAT*, 2.
- Sugiyono. (2011). Metode Penelitian Kuantitatif, Kualitatif, dan Kombinasi (Mixed Methods). In *SELL Journal* (Vol. 5, Issue 1).
- Sugiyono. (2015). Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D. In *Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D*.
- Suharto, Edi. (2010). *CSR & Comdev, Investasi Kreatif Perusahaan di Era Globalisasi*. Alfabeta.
- Sujarweni, V. W. (2014). Metodologi Penelitian. In *Metodologi Penelitian*.
- Sulistiyanto, H. S. (2014). MANAJEMEN LABA TEORI DAN MODEL EMPIRIS. *News.Ge*.
- Susanti, S., & Riharjo, I. B. (2013). Pengaruh Goog Corporate Governance Terhadap Corporate Social Responsibility Pada Perusahaan Cosmetics dan Household. *Jurnal Ilmu Dan Riset Akuntansi*, 1.
- Suyono, E. (2017). BEBAGAI MODEL PENGUKURAN EARNINGS MANAGEMENT: MANA YANG PALING AKURAT. *Sustainable Competitive Advantage-7 (Sca-7) Feb Unsoed*, 7.
- Syamsudin, L. (2011). *Manajemen Keuangan Perusahaan*. PT. Raja Grafindo Persada.
- Teoh, S. H., Welch, I., & Wong, T. J. (1998). Earnings management and the underperformance of seasoned equity offerings. *Journal of Financial Economics*, 50(1). [https://doi.org/10.1016/s0304-405x\(98\)00032-4](https://doi.org/10.1016/s0304-405x(98)00032-4)
- Ujiyantho, M. A., & Agus Pramuka, B. (2007). Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan (studi pada perusahaan go publik sektor manufaktur). *Simposium Nasional Akuntansi X, Juli*.
- Untung, hendrik budi. (2008). *Corporate Social Responsibility*. Sinar Grafika.
- Weston, F., & Copeland, T. E. (1992). *Manajemen Keuangan* (8th ed.). Binarupa Aksara.
- Wibisono, N. (2007). Membedah Konsep dan Aplikasi CSR (Corporate Social Responsibility). *Jurnal Bisnis Dan Kewirausahaan*, 16(3).
- Wibisono, Y. (2007). Membedah Konsep dan Aplikasi CSR. In *Gresik: Fascho Publishing*.
- Wiryani. (2021). akuntansi keperilakuan. In *ABM Press*.

- Yasser, Q. R., Mamun, A. Al, & Rodrigs, M. (2017). Impact of board structure on firm performance: evidence from an emerging economy. *Journal of Asia Business Studies*, *11*(2). <https://doi.org/10.1108/JABS-06-2015-0067>
- Zhao, Y., Guo, Z., Zhang, X., Liang, X., & Zhang, Y. (2010). Off-line 2-D RPLC/RPLC method for separation of components in *Dalbergia odorifera* T. Chen. *Journal of Separation Science*, *33*(9). <https://doi.org/10.1002/jssc.200900778>