

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit Committee Characteristics and Restatements, 23(1), 69–87.
- Alves, S. (2013). The impact of audit committee existence and external audit on earnings managementEvidence from Portugal. *Journal of Financial Reporting & Accounting (Emerald Group Publishing Limited)*, 11(2), 143–165. <https://doi.org/10.1108/JFRA-04-2012-0018>
- Becker, C. L., Defond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The Effect of Audit Quality on Earnings Management*. *Auditing: A Journal of Practice & Theory*, 22(1), 109–126. <https://doi.org/10.1111/j.1911-3846.1998.tb00547.x>
- Bedard, J., Chtourou, S. M., & Courteau, L. (2004). The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management. *A Journal of Practice & Theory*, 23(2), 13–35. <https://doi.org/10.2308/aud.2004.23.2.13>
- Carcello, J. V., Hollingsworth, C. W., Klein, A., & Neal, T. L. (2006). Audit Committee Financial Expertise, Competing Corporate Governance Mechanisms, and Earnings Management is a Post-SOX World, (212).
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dewinta, N. (2015). Pengaruh Keaktifan Komite Audit Dan Audit Eksternal Terhadap Manajemen Laba.
- Exchange, I. S. (2010). PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE , INDEPENDENSI AUDITOR , KUALITAS AUDIT DAN FAKTOR LAINNYA TERHADAP MANAJEMEN LABA, 12(1), 53–68.
- Francis, J. R., Maydew, E. L., & Sparks, H. C. (1999). The Role of Big 6 Auditors in the Credible Reporting of Accruals, 18(2).
- Ghozali, I. (2009). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Undip.
- Gradiyanto. (2012). Pengaruh Komite Audit Terhadap Praktik Manajemen Laba.
- Hermitasari. (2016). Pengaruh Komite Audit, Audit Eksternal Dan Dewan Komisaris Terhadap Manajemen Laba.
- Ho, S., & Hutchinson, M. (2010). Journal of International Accounting , Auditing and Taxation Internal audit department characteristics / activities and audit fees : Some evidence from Hong Kong firms. “*Journal of International Accounting, Auditing and Taxation*,” 19(2), 121–136. <https://doi.org/10.1016/j.intaccaudtax.2010.07.004>

- Isnugrahadi, I., & Kusuma, I. W. (2009). Pengaruh Kecakapan Managerial Terhadap Managemen Laba Dengan Kualitas Auditor Sebagai Variabel Pemoderasi, 1–25.
- Khamoussi, Z. I. H. (2016). Audit committee effectiveness, audit quality and earnings management: a metaanalysis. *International Journal of Law and Management*, 58(2).
- Krishnan, J. (2005). The Audit Committee and Internal Control. *The Accounting Review*, 80(2), 649–657.
- Lin, J. W., & Hwang, M. I. (2010). Audit Quality , Corporate Governance , and Earnings Management : A Meta-Analysis. *International Jurnal of Auditing*, 14, 57–77. <https://doi.org/10.1111/j.1099-1123.2009.00403.x>
- Lin, J. W., & Li, J. F. (2006). The effect of audit committee performance on earnings quality, 21(9), 921–933. <https://doi.org/10.1108/02686900610705019>
- Mitchell, V. dkk. (2008). Association between independent audit committee members ' human-resource features and underpricing The case of Singapore IPOs from 1997-2006. *Journal of Human Resource Costing & Accounting*, 12(3), 179–212. <https://doi.org/10.1108/14013380810919840>
- OJK. (2015). Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 Tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, 1–29.
- Partono, A. A. (2015). *Pengaruh Karakteristik Komite Audit dan Audit Eksternal sebagai Mekanisme Pengawasan pada Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2013)*.
- Putri, F. A. (2014). Pengaruh Keaktifan Komite Audit Dan Keberadaan Auditor Eksternal Big Four Terhadap Manajemen Laba.
- Rusmin, R. (2010). Auditor quality and earnings management : Singaporean evidence. <https://doi.org/10.1108/02686901011061324>
- Saleh, N. M., Iskandar, T. M., & Rahmat, M. M. (2007). Audit committee characteristics and earnings management: evidence from Malaysia. *Asian Review of Accounting*, 15(2), 147–163. <https://doi.org/10.1108/ARA-04-2012-0017>
- Utami, R. (2013). Pengaruh Kecakapan Manajerial Terhadap Manajemen Laba Dengan Kualitas Auditor Sebagai Variabel Pemoderasi.
- Watts, Z. (1983). AGENCY PROBLEMS , AUDITING , AND THE THEORY OF THE FIRM : SOME EVIDENCE *, 26(8), 613–633.
- Xie, B., Davidson, W. N., Dadalt, P. J., Davidson Iii, 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. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)