

DAFTAR PUSTAKA

- Adisetiawan, R. (2011). Relevansi Nilai Informasi Akuntansi pada Indeks LQ45. *Jurnal Akuntabilitas*, 1 (1), 119–136.
- Alali, F. (2011). Audit fees and discretionary accruals: Compensation structure effect. *Managerial Auditing Journal*, 26(2), 90–113. <https://doi.org/10.1108/02686901111094994>
- Almahrog, Y., Ali Aribi, Z., & Arun, T. (2018). Earnings management and corporate social responsibility: UK evidence. *Journal of Financial Reporting and Accounting*, 16(2), 311–332. <https://doi.org/10.1108/JFRA-11-2016-0092>
- Alves, S. (2013). The impact of audit committee existence and external audit on earnings management. *Journal of Financial Reporting and Accounting*, 11(2), 143–165. <https://doi.org/10.1108/jfra-04-2012-0018>
- Alzoubi, E. S. S. (2016). Audit quality and earnings management: Evidence from Jordan. *Journal of Applied Accounting Research*, 17(2), 170–189. <https://doi.org/10.1108/JAAR-09-2014-0089>
- Antle, R., Gordon, E., Narayanamoorthy, G., & Zhou, L. (2006). The joint determination of audit fees, non-audit fees, and abnormal accruals. *Review of Quantitative Finance and Accounting*, 27(3), 235–266. <https://doi.org/10.1007/s11156-006-9430-y>
- Arens, A., Elder, R., & Beasley, M. (2010). *Auditing and Assurance Services: An Integrated Approach*. Prentice Hall, Upper Saddle River, NJ. <https://doi.org/10.1016/j.intacc.2011.04.006>
- Arief, A., & Ardiyanto, M. D. (2014). *PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP MANAJEMEN LABA (Studi Kasus Pada Perusahaan Non Keuangan dan Jasa yang Terdaftar di BEI tahun 2010-2012)*. 3(2003), 102–110.
- Azizul Islam, M., & Deegan, C. (2008). Motivations for an organization within a developing country to report social responsibility information: evidence from Bangladesh. *Accounting, Auditing & Accountability Journal*, 21(6), 850–874.
- Carey, P., Liu, L., & Qu, W. (2017). Voluntary corporate social responsibility reporting and financial statement auditing in China. *Journal of Contemporary Accounting and Economics*, 13(3), 244–262. <https://doi.org/10.1016/j.jcae.2017.09.002>
- Castelo, M. Lima, L. (2006). Corporate Social Responsibility and Resource-Based Perspectives. *Journal of Business Ethics*, 69(2), 111–132.

<https://link.springer.com/article/10.1007/s10551-006-9071-z#citeas>

- Chen, L., Srinidhi, B., & Tsang, A. (2012). Corporate Social Responsibility , Audit Fees , and Audit Opinions. *Audit Fees, and Audit Opinions*, 1–52.
- Chen, L., Srinidhi, B., Tsang, A., & Yu, W. (2016). Audited Financial Reporting and Voluntary Disclosure of Corporate Social Responsibility (CSR) Reports. *SSRN Electronic Journal, February*. <https://doi.org/10.2139/ssrn.2666872>
- Chen, Q., Hemmer, T., & Yun, Z. (2007). On the relation between conservatism in accounting standards and incentives for earnings management. *Journal of Accounting Research*, 45(3), 541–565. <https://doi.org/10.1111/j.1475-679X.2007.00243.x>
- Chih, H. L., Shen, C. H., & Kang, F. C. (2008). Corporate social responsibility, investor protection, and earnings management: Some international evidence. *Journal of Business Ethics*, 79(1–2), 179–198. <https://doi.org/10.1007/s10551-007-9383-7>
- Choi, J. H., Kim, J. B., & Zang, Y. (2010). Do abnormally high audit fees impair audit quality? *Auditing*, 29(2), 115–140. <https://doi.org/10.2308/aud.2010.29.2.115>
- Christiani, I., & Nugrahanti, Y. W. (2014). Pengaruh Kualitas Audit Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 16(1), 52–62. <https://doi.org/10.9744/jak.16.1.52-62>
- Chung, R., Firth, M., & Kim, J.-B. (2005). Earnings management, surplus free cash flow, and external monitoring. *Journal of Business Research*, 58, 766–776. <https://doi.org/10.1016/j.jbusres.2003.12.002>
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- De Angelo, L. E. (1981). Auditor size and audit fees. *Journal of Accounting and Economics*, 3(May), 183–199.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225. <https://doi.org/10.5694/j.1326-5377.1952.tb109167.x>
- Dimitropoulos, P. E., Asteriou, D., & Siriopoulos, C. (2012). Euro adoption and the quality of accounting information. *Managerial Auditing Journal*, 27(3), 299–328. <https://doi.org/10.1108/02686901211207519>
- Donaldson, T., Preston, L.E., 1995. The stakeholder theory of the corporation: concepts, evidence, and implications. *Academy of Management Review*. 20,

701-711.

- Donaldson, T. (1999). Making Stakeholder Theory Whole. *Academy of Management Review*, 24(2), <https://doi.org/10.5465/amr.1999.1893933>
- Dunn, K. A., & Mayhew, B. W. (2004). Audit firm industry specialization and client disclosure quality. *Review of Accounting Studies*, 9(1), 35–58. <https://doi.org/10.1023/B:RAST.0000013628.49401.69>
- Dye, R. A. (1991). Informationally motivated auditor replacement. *Journal of Accounting and Economics*, 14(4), 347–374. [https://doi.org/10.1016/0165-4101\(91\)90008-C](https://doi.org/10.1016/0165-4101(91)90008-C)
- Fombrun, C.J., Gardberg, N.A. and Barnett, M. L. (2000). “Opportunity platforms and safety nets: corporate citizenship and reputational risk.” *Business and Society Review*, 105(1), 85–106. <https://doi.org/10.1145/2957265.2965005>
- Freeman, R. E., Reed. D. L. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 15(3). <https://doi.org/10.2307/41165018>
- Gerayli, M. S., Yanesari, A. M., & Ma’atoofti, A. R. (2011). Impact of audit quality on earnings management: Evidence from Iran. *International Research Journal of Finance and Economics*, 66(66), 77–84.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Gras-gil, E., Manzano, M. P., & Fernández, J. H. (2016). Investigating the relationship between corporate social from Spain. *BRQ Business Research Quarterly*, 1–11. <https://doi.org/10.1016/j.brq.2016.02.002>
- Griffin, J. J., & Weber, J. (2006). Examining the Beer Industry. *Business and Society Journal*, 45(4), 413–440. <https://doi.org/10.1177/0007650306289399>
- Habbash, M. (2010). The Effectiveness of Corporate Governance and External Audit on Constraining Earnings Management Practice in the UK. *PhD Thesis*, 351.
- Harsono, M. (2002). *Prosedur pengujian variabel kontrol dan moderator dalam penelitian perilaku dengan menggunakan SPSS 10.00* (p. 7). Fakultas Ekonomi Surakarta.
- Hong, Y., & Andersen, M. L. (2011). The Relationship Between Corporate Social Responsibility and Earnings Management: An Exploratory Study. *Journal of Business Ethics*, 104(4), 461–471. <https://doi.org/10.1007/s10551-011-0921-y>

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/http://dx.doi.org/10.1016/0304-405X(76)90026-X)
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193. <https://doi.org/10.2307/2491047>
- Jones, T. M., Wicks, A. C. (1999). Convergent Stakeholder Theory. *Academy of Management Review*, 24(2). <https://doi.org/10.5465/amr.1999.1893929>
- Jordaan, L. A., de Klerk, M., & de Villiers, C. J. (2018). Corporate social responsibility and earnings management of South African companies. *South African Journal of Economic and Management Sciences*, 21(1). <https://doi.org/10.4102/sajems.v21i1.1849>
- Karim, A. K. M. W. (2010). Audit Pricing, Audit Concentration, and Big-4 Premium in Bangladesh. *SSRN Electronic Journal*, February, 1–43. <https://doi.org/10.2139/ssrn.1613454>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *Accounting Review*, 87(3), 761–796. <https://doi.org/10.2308/accr-10209>
- Li, J., & Lin, J. W. (2007). *The relation between earning management and audit quality JF Li, JW Lin Journal of Accounting and Finance Research 12. November.*
- Lin, J. W., & Hwang, M. I. (2010). Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Auditing*, 14(1), 57–77. <https://doi.org/10.1111/j.1099-1123.2009.00403.x>
- McNichols, M. (2000). Research Design Issues in Earnings Management Studies. *Journal of Accounting and Public Policy*, 19, 313–345. [https://doi.org/10.1016/S0278-4254\(00\)00018-1](https://doi.org/10.1016/S0278-4254(00)00018-1)
- Muttakin, M. B., Khan, A., & Azim, M. I. (2015). “Corporate social responsibility disclosures and earnings quality: are they a reflection of managers’ opportunistic behavior?”. *Managerial Auditing Journal*, 30(3), 277–298.
- Park, Y. W., & Shin, H. H. (2004). Board composition and earnings management in Canada. *Journal of Corporate Finance*, 10(3), 431–457. [https://doi.org/10.1016/S0929-1199\(03\)00025-7](https://doi.org/10.1016/S0929-1199(03)00025-7)
- Peasnell, K., Pope, P., & Young, S. (2000). Detecting earnings management using cross-sectional abnormal accruals models. *Accounting and Business Research*, 30(4), 313–326.
- Porter, M. E., & Kramer, M. R. (2006). The link between competitive advantage

- and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92. <https://doi.org/10.1007/s40134-013-0040-x>
- Price, J. M., & Sun, W. (2017). Doing good and doing bad: The impact of corporate social responsibility and irresponsibility on firm performance. *Journal of Business Research*, 80(July), 82–97. <https://doi.org/10.1016/j.jbusres.2017.07.007>
- Pricewaterhouse Coopers, L. L. P. (2002). “Mandatory rotation of audit firms: Will it improve audit quality.” PricewaterhouseCoopers LLP.
- Prior, D., Surroca, J., & Tribó, J. A. (2008). Are socially responsible managers really ethical? Exploring the relationship between earnings management and corporate social responsibility. *Corporate Governance: An International Review*, 16(3), 160–177. <https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Putriana, M., Artati, S., & Utami, V. J. (2018). Pengaruh Corporate Social Responsibility Terhadap Manajemen Laba Dengan Leverage Dan Growth Sebagai Variabel Control Pada Industri Farmasi Yang Terdaftar Di Bursa Efek Indonesia. *J-MAS (Jurnal Manajemen Dan Sains)*, 3(2), 226. <https://doi.org/10.33087/jmas.v3i2.60>
- Ronen, J., & Yaari, V. (2008). *Earnings Management: Emerging Insights in Theory, Practice, and Research*. <https://doi.org/10.4324/9780203929568.ch3>
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Rusmin, R. (2010). Auditor quality and earnings management: Singaporean evidence. *Managerial Auditing Journal*, 25, 618–638. <https://doi.org/10.1108/02686901011061324>
- Salehi, M., Tarighi, H., & Rezaeehad, M. (2018). Empirical study on the effective factors of social responsibility disclosure of Iranian companies. *Journal of Asian Business and Economic Studies*, 26(1), 34–55. <https://doi.org/10.1108/jabes-06-2018-0028>
- Samy, M., Odemilin, G., & Bampton, R. (2010). Corporate social responsibility: A strategy for sustainable business success. An analysis of 20 selected British companies. *Corporate Governance*, 10(2), 203–217. <https://doi.org/10.1108/14720701011035710>
- Sandhu, H.S. Kapoor, S. (2010). Corporate Social Responsibility Initiatives: An Analysis of Voluntary Corporate Disclosure. *South Asian Journal of Management*, 17(2), 47–80.
- Scott, W. (2007). Financial Accounting Theory. In *Financial Accounting Theory*

(3rd Editio). Prentice Hall.

- 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), 184–199. <https://doi.org/10.1108/APJBA-03-2018-0051>
- Subramanyam, K. R. (1996). The pricing of discretionary accruals. *Journal of Accounting and Economics*, 22, 249–281. <https://doi.org/10.1007/CBO9781139565332>
- Surroca, J., & Tribó, J. A. (2008). Managerial entrenchment and corporate social performance. *Journal of Business Finance and Accounting*, 35(5–6), 748–789. <https://doi.org/10.1111/j.1468-5957.2008.02090.x>
- Sweeney, A. P. (1994). Debt-covenant violations and managers' accounting responses. *Journal of Accounting and Economics*, 17(3), 281–308. [https://doi.org/10.1016/0165-4101\(94\)90030-2](https://doi.org/10.1016/0165-4101(94)90030-2)
- Ullmann, A. A. (1985). Data in Search of a Theory: A Critical Examination of the Relationships among Social Performance, Social Disclosure, and Economic Performance of U. S. Firms. *The Academy of Management Review*, 10(3), 540–557.
- Van Caneghem, T. (2004). The impact of audit quality on earnings rounding-up behaviour: some UK evidence. *European Accounting Review*, 13(4), 771–786. <https://doi.org/10.1080/0963818042000216866>
- Vander Bauwhede, H., Willekens, M., & Gaeremynck, A. (2003). Audit firm size, public ownership, and firms' discretionary accruals management. *The International Journal of Accounting*, 38, 1–22. [https://doi.org/10.1016/S0020-7063\(03\)00004-9](https://doi.org/10.1016/S0020-7063(03)00004-9)
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards. *The Accounting Review*, 53(1), 112–134.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.
- Zahra, S. A., Priem, R. L., & Rasheed, A. A. (2005). The antecedents and consequences of top management fraud. *Journal of Management*, 31(6), 803–828. <https://doi.org/10.1177/0149206305279598>