

DAFTAR PUSTAKA

- Association of Certified Fraud Examiners (ACFE)*. 2016. *Report to the Nations on Occupational Fraud and Abuse, ACFE (online)*. <https://s3-us-west-2.amazonaws.com/acfe-public/2016-report-to-the-nations.pdf> (diakses 3 Oktober 2018)
- Badolato, P.G., Donelson, D.C., & Ege, M. (2014). Audit committee financial expertise and earnings management : The role of status. *Journal of accounting and economics*, 58 (2-3), 208-230
- Bintang, Herdian. 2019. "Pengaruh diversifikasi usaha terhadap kinerja dan risiko perusahaan di Indonesia". *Tesis*. Pascasarjana Universitas Gadjah Mada Yogyakarta.
- Brigham, E.F dan Houston, J.F. 2014. *Essentials of Financial Management*. Singapore : Cengage Learning Asia Pte Ltd.
- Carpenter, J.W. 2015. *Toshiba's Accounting Scandal: How it Happened*, Investopedia. <http://www.investopedia.com/articles/investing/081315/toshibas-accounting-scandal-how-it-happened.asp> (diakses 2 September 2018)
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan program SPSS*. Semarang: Universitas Diponegoro.
- Ghozali, Imam & Ratmono, D. 2017. **Analisis Multivariat dan Ekonometrika Teori, Konsep dan Aplikasi dengan Eviews 10 Edisi II**. Semarang: Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N. & Porter, D. C. 2013. **Dasar-dasar Ekonometrika 2 Edisi 5 (Terjemahan)**. Jakarta: Salemba Empat.
- Idx Fact Book : 2010, 128-129
- Jara – Bertin, M., Lopez-Hurriaga, F. dan Espinosa, C. 2015. *Diversification and Control in Emerging Markets : The Case of Chilean Firms*, *Business Research Quarterly*. Vol. 18: 259-274

- Kasim, Ronald. 2019. *Good Corporate Governance dan Manajemen laba : pendekatan model regresi data panel dinamis. Disertasi*. Pascasarjana Universitas Gadjah Mada Yogyakarta.
- Kuncoro, Mudrajad. 2011. *Metode Kuantitatif: Teori dan Aplikasi untuk Bisnis dan Ekonomi*. Yogyakarta: UPP STIM YKPN.
- Mehdi, Imen Khanchel EL., Sebuoi, Souad. 2011. *Corporate Diversification and Earning Management. Review of accounting and finance*. Vol 10 No 2, pp 176-196
- Otoritas Jasa keuangan. (2014). Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emitesn atau Perusahaan Publik.
- Otoritas Jasa keuangan. (2015). Peraturan Otoritas Jasa Keuangan Nomor 55 / POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Otoritas Jasa Keuangan. 2019. Siaran Pers Otoritas Jasa Keuangan (internet), 28 Juni 2019. <https://www.ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/Siaran-Pers--Otoritas-Jasa-Kuangan-Berikan-Sanksi-Kasus-Pt-Garuda-Indonesia-Persero-Tbk.aspx> (diakses 13 September 2019)
- R.A Sihombing dan Laksito, 2017. Pengaruh keahlian komite audit dan jumlah rapat komite audit terhadap manajemen laba dengan audit eksternal sebagai variabel moderasi
- Sun,W. dan Govind, R. 2017. *Product Market Diversification and Market Emphasis: Impacts on Firm Idiosyncratic Risk in Market Turbulence*. European Journal of Marketi ng. Vol. 51 (7/8) : 1308-1331.
- Thompson, A.A., Peteraf, M.A., Gamble, J.E., and Strickland III, A.J. 2014. *Crafting and Executing Strategy, The Quest for Competitive Advantage, Concepts and Cases*, 19th ed. New York: The McGraw-Hill Companies, Inc
- Wooldridge, Jeffrey M. 2016. *Introductory Econometrics A modern Approach*. South-Western: Cengage Learning.