

## DAFTAR PUSTAKA

Sevin dan Schroeder (2005). Definisi Manajemen Laba.

<https://doi.org/10.1108/ARA-07-2015-0067>

Abed, S., Al-Attar, A., & Suwaidan, M. (2011). Earnings Management: Jordanian Evidence. *International Business Research*, 5(1), 216–225.

<https://doi.org/10.5539/ibr.v5n1p216>

Adamu, A. I., Ishak, R. B., & Chandren, S. A. (2017). The Effect of Board Director on Real Earnings Management in Nigerian Financial Institutions. *Journal of Accounting, Business and Finance Research*, 1(1), 76–83.

<https://doi.org/10.20448/2002.11.76.83>

Al-Fayoumi, N., Abuzayed, B., & Alexander, D. (2010). earnings management in the case of Garuda Indonesia. *International Research Journal of Finance and Economics*, 38(38), 28–47.

Amran, N. A., Ishak, R., & Manaf, A. (2016). The influence of real earnings on board directors, *Journal of Accounting, Business and Finance Research*, 1(1), 76–83. <https://doi.org/10.3923/sscience.2016.7258.7262>

Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Efektivitas Komite audit dan dewan direksi terhadap Manajemen Laba dengan Menggunakan Analisis Jalur. *Simposium Nasional Akuntansi VIII, VIII*(September), 172–194.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Audit Committee Independence and Audit Committee Meet. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

Johari, N. O. R. H., Saleh, N. M., Jaffar, R., & Hassan, M. S. (2008). The Influence of Board Independence, Committee Independence and Committee Meet on Earnings Management in.

Lin, F.-L. (2011). Is earnings management opportunistic or beneficial in Indonesia? *International Journal of Economics and Finance*, 3(1), 133–142.

<https://doi.org/10.5539/ijef.v3n1p133>

Liu, J. (2012). Board Monitoring and Earnings Management: An Evidence from ASX Listed Companies. *International Journal of Economics and Finance*, 4(12), 121–136. <https://doi.org/10.5539/ijef.v4n12p121>

Lusi Tyasing Swastika, D. (2013). Leverage, Firm Size, Operating Cash Flow, Return On Asset, Growth and Earning Management: Evidence in Indonesia Stock Exchange. *IOSR Journal of Business and Management*, 10(4), 77–82.

Maria, S., Alves, G., Maria, S., & Alves, G. (2011). The effect of the board director effectiveness on earnings management: Evidence from Portugal. <https://doi.org/10.1108/19852511111173103>

Mashayekhi, B., & Bazaz, M. S. (2010). The effects of audit quality on earnings quality: Evidence from Iran. *Asian Journal of Business and Accounting*, 3(2), 71–100.

Millon, M., Marcus, A. J., & Tehranian, H. (2008). The impact of earnings management \$, 87, 357–373. <https://doi.org/10.1016/j.jfineco.2007.03.003>

Prasetyo, W. S. (2011). Pengaruh Leverage, ROA, Growth, Operating Cash Flow dan Firm Size terhadap Manajemen Laba (Studi pada Perusahaan yang terdaftar di Bursa Efek Indonesia 2008-2010). *Jurnal Maksi Manajemen Akuntansi Dan Sistem Informasi*, 2(10), 1–5.

Rahman, R. A., Danbatta, B. L., & Chaharsoughihas, M. T. (2010). Indonesia Public Listed Companies, 35–50.

Rauf, F. H. A., Johari, N. H., Buniamin, S., & Rahman, N. R. A. (2012). The impact of company and board characteristics on earnings management: evidence from Malaysia. *Global Review of Accounting and Finance*, 3(2), 114–127.

S. Yang, J., & Krishnan, J. (2005). Audit Committees and Quarterly Earnings Management. *Audit Committees and Quarterly Earnings Management*. Retrieved from [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2186634](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2186634)

Salihi, A. A., & Jibril, R. S. (2015). The Effect of Board the Size and Audit Committee the Size on Earnings Management in Indonesia Consumer Industries Companies. *International Journal of Innovative Research and Development*, 4(3), 84–91.

Shiri, M. M., Vaghfi, S. H., Soltani, J., & Esmaeli, M. (2012). Corporate Governance and Earning Quality : Evidence from Iran. *Middle-East Journal of Scientific Research*, 11(6), 702–708.

Soliman, M. M., & Ragab, A. A. (2013). Board of Director's Attributes and Earning Management: Evidence from Egypt. *Proceedings of 6th International Business and Social Sciences Research Conference*, 1–20.

Sukeecheep, S., Yarram, S. R., & Al Farooque, O. (2013). Earnings Management and Board Characteristics in Thai Listed Companies. *International Conference on Business, Economics, and Accounting*, (March).

Teuta Llukani, M. (2013). Earnings Management and Firm Size: an Empirical Analyze in Albanian Market. *EARNINGS MANAGEMENT AND FIRM SIZE: AN EMPIRICAL ANALYZE IN ALBANIAN MARKET*, 9(16), 135–143.  
<https://doi.org/10.19044/esj.2013.v9n16p%p>

Trueman, B., & Titman, S. (1988). An explanation for accounting income smoothing. *Journal of Accounting Research*, 26(1988), 127–139.  
<https://doi.org/10.2307/2491184>

Usman, S. H., & Yero, J. I. (2012). Earnings Management Practice in Indoensia, 2(7), 157–171.

Uwuigbe, U., Peter, D. sunday, & Oyeniyi, A. (2014). the Effects Audit Quality on Earnings Management of Listed Firms in Indonesia. *Asian Economic and Financial Review*, 5(2), 218–228.  
<https://doi.org/10.18488/journal.aefr/2015.5.2/102.2.218.228>

Wang, T. S., Jing, L., & Hwang, D. B. k. (2010). The Relationship between Effectiveness of board director and Audit Committee on Earnings

Management: An Emrirical Study on the Listed Firms in China. *Working Paper*, (May), 1–14.

Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management : the role of the board and the audit committee, 9, 295–316.

Xiong, J. (2016). Earnings Management : Evidence from Indonesia Listed Firms, 82–94. <https://doi.org/10.4236/ojacct.2016.54008>

Yang, W. S. H. I., Chun, L. O. O. S. I. N., & Ramadili, M. (2009). The Effect of Board Directore and Audit Committee on Earnings Management Earnings Management with Board Structure, 3(2), 332–353.

Yasser, Q. R., & Mamun, A. Al. (2016). The relationship between board effectiveness and earnings management in Indonesia. *Accounting Research Journal*, 29(4), 413–428. <https://doi.org/10.1108/ARJ-06-2015-0080>

ohari, N. O. R. H., Saleh, N. M., Jaffar, R., & Hassan, M. S. (2008). The Influence of Board Independence , Committee Independence and Committee Meet on Earnings Management in. *International Journal of Economics and Finance*, 4(12), 121–136. <https://doi.org/10.5539/ijef.v4n12p121>

Lin, F.-L. (2011). Is earnings management opportunistic or beneficial in Indonesia? *International Journal of Economics and Finance*, 3(1), 133–142. <https://doi.org/10.5539/ijef.v3n1p133>

Liu, J. (2012). Board Monitoring and Earnings Management: An Evidence from ASX Listed Companies. *International Journal of Economics and Finance*, 4(12), 121–136. <https://doi.org/10.5539/ijef.v4n12p121>

Rahman, R. A., Danbatta, B. L., & Chaharsoughihas, M. T. (2010). Indonesia Public Listed Companies, *International Journal of Economics and Finance*, 3(1), 133–142. <https://doi.org/10.5539/ijef.v3n1p133>

Rauf, F. H. A., Johari, N. H., Buniamin, S., & Rahman, N. R. A. (2012). The impact of company and board characteristics on earnings management : evidence from Malaysia. *Global Review of Accounting and Finance*, 3(2), 114–127.

