

DAFTAR PUSTAKA

- Abidin, F. (2019). *Tiga Pilar Sejahtera Diduga Gelembungkan Laporan Keuangan Rp4 T*. IDX Channel. <https://www.idxchannel.com/market-news/tiga-pilar-sejahtera-diduga-gelembungkan-laporan-keuangan-rp4-t>
- Agustina, D., & Anita, N. (2022). Analysis of Opportunistic Behavior, Monitoring Mechanisms and Financial Distress on Earnings Management: Evidence from Indonesia. *Jurnal REKSA: Rekayasa Keuangan, Syariah Dan Audit*, 9(2), 50–59. <https://doi.org/10.12928/jreksa.v9i2.6521>
- Alfina, C., & Sambuaga, E. A. (2021). Pengaruh Opportunistic Behaviour, Leverage, Financial Distress Terhadap Earnings Management. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 13(1), 60–74. <https://doi.org/10.31937/akuntansi.v13i1.1947>
- Almarayeh, T. S., Aibar-Guzmán, B., & Abdullatif, M. (2020). Does audit quality influence earnings management in emerging markets? Evidence from Jordan. *Revista de Contabilidad Spanish Accounting Review*, 23(1), 64–74. <https://doi.org/10.6018/rcsar.365091>
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy. *The Journal of Finance*, 23(4), 589–609. <https://doi.org/https://doi.org/10.1111/j.1540-6261.1968.tb00843.x>
- Altman, E. I. (1984). A Further Empirical Investigation of the Bankruptcy Cost Question. *The Journal of Finance*, 39(4), 1067–1089. <https://doi.org/10.1111/j.1540-6261.1984.tb03893.x>
- Assih, P., & Gudono, G. (2000). Hubungan tindakan perataan laba dengan reaksi pasar atas pengumuman informasi laba perusahaan yang terdaftar di Bursa Efek Jakarta. *The Indonesian Journal of Accounting Research*, 3(1).
- Campa, D., & Camacho-Miñano, M. del M. (2015). The impact of SME's pre-bankruptcy financial distress on earnings management tools. *International Review of Financial Analysis*, 42, 222–234. <https://doi.org/10.1016/j.irfa.2015.07.004>
- Chairunnisa, Z., Rasmini, M., & Alexandri, M. B. (2021). Pengaruh Financial Distress terhadap Manajemen Laba pada Perusahaan Sub Sektor Telekomunikasi yang Terdaftar di BEI Periode 2015-2019. *INOVASI: Jurnal Ekonomi, Keuangan Dan Manajemen*, 17(3), 387–394.
- Challen, A. E., & Siregar, S. V. (2012). Audit Quality on Earnings Management and Firm Value. *Finance and Banking Journal*, 14(1), 30–43. <http://journal.perbanas.id/index.php/jkp/article/download/167/56>
- Chowdhury, S. N., & Eliwa, Y. (2021). The impact of audit quality on real earnings management in the UK context. *International Journal of Accounting and Information Management*, 29(3), 368–391. <https://doi.org/10.1108/IJAIM-10-2020-0156>

- Cicilia, O. (2018). Pengaruh Financial Classification, Financial Indicators, dan Corporate Performance Terhadap Manajemen Laba. *Jurnal Informasi Perpajakan, Akuntansi Dan Keuangan Publik*, 13(1), 55–86. <https://doi.org/https://doi.org/10.25105/jipak.v13i1.5008>
- Cohen, D., Pandit, S., Wasley, C. E., & Zach, T. (2020). Measuring Real Activity Management. *Contemporary Accounting Research*, 37(2), 1172–1198. <https://doi.org/10.1111/1911-3846.12553>
- Creswell, J. W. (2012). *Research Design: Pendekatan Kualitatif, Kuantitatif dan Mixed*. Pustaka Pelajar.
- Crisóstomo, V. L., Brandão, I. de F., & López-Iturriaga, F. J. (2020). Large shareholders' power and the quality of corporate governance: An analysis of Brazilian firms. *Research in International Business and Finance*, 51(July 2019), 101076. <https://doi.org/10.1016/j.ribaf.2019.101076>
- Dewi, R. S., Pramuka, B. A., Praptapa, A., & Setyorini, C. T. (2022). The Influence of Good Corporate Governance toward Earnings Management. *Sustainable Competitive Advantage (SCA)*, 11(1).
- Effendi, B. (2019). Profesional Fee, Pergantian Chief Executive Officer (CEO), Financial Distress dan Real Earnings Management. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 4(2), 105–120. <https://doi.org/10.38043/jiab.v4i2.2302>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57–74. <https://doi.org/https://doi.org/10.5465/amr.1989.4279003>
- Fan, J. P. H., & Wong, T. J. (2005). Do External Auditors Perform a Corporate Governance Role in Emerging Markets? Evidence from East Asia William Davidson Working Paper Number 400 October 2001 Do External Auditors Perform a Corporate Governance Role in Emerging Markets? Evidence from East. *William Davidson Institute*, 400.
- Fauziah, Y. D., Susilo, F., & Herimyetti. (2021). Pengaruh Dewan Komisaris Independen, Komite Audit, Kompensasi Bonus, dan Financial Distress Terhadap Manajemen Laba. *Media Riset Akuntansi*, 11(1), 65–92.
- Francis, J. R., & Wang, D. (2008). The joint effect of investor protection and big 4 audits on earnings quality around the world. *Contemporary Accounting Research*, 25(1), 157–191. <https://doi.org/10.1506/car.25.1.6>
- Gandhi, K. (2021). Financial Distress, Earnings Benchmark and Earnings Management Practices. *Vision*, 12. <https://doi.org/10.1177/09722629211010978>
- Gerayli, M. S., Yanesari, A. M., & Ma'atoofi, A. R. (2011). Impact of Audit Quality on Earnings Management: Evidence from Iran. *International Research Journal of Finance and Economics*, 66, 77–84. <http://www.eurojournals.com/finance.htm>
- Hakim, L., & Sudarno. (2019). Overvalued Equity Memoderasi Pengaruh Kualitas

- Audit Pada Manajemen Laba. *Diponegoro Journal of Accounting*, 8(4), 1–13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25845>
- Hanafi, M. M., & Halim, A. (2014). *Analisis Laporan Keuangan*. UPP AMP YKPN.
- Healy, P. M., & Wahlen, J. M. (1998). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*, November, 1–34. <https://doi.org/10.2139/ssrn.156445>
- Jacoby, G., Li, J., & Liu, M. (2019). Financial distress, political affiliation and earnings management: the case of politically affiliated private firms. *European Journal of Finance*, 25(6), 508–523. <https://doi.org/10.1080/1351847X.2016.1233126>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- Koch, A. S. (2002). Financial Distress and the Credibility of Management Earnings Forecasts. *SSRN Electronic Journal*, October. <https://doi.org/10.2139/ssrn.415580>
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accruals measures. *Journal of Accounting and Economics*, 39(1), 163–197. <https://doi.org/https://doi.org/10.1016/j.jacceco.2004.11.002>
- Lassoued, N., & Khanchel, I. (2021). Impact of COVID-19 Pandemic on Earnings Management: An Evidence from Financial Reporting in European Firms. *Global Business Review*, November. <https://doi.org/10.1177/09721509211053491>
- Li, Y., Li, X., Xiang, E., & Geri Djajadikerta, H. (2020). Financial distress, internal control, and earnings management: Evidence from China. *Journal of Contemporary Accounting and Economics*, 16(3), 1–18. <https://doi.org/10.1016/j.jcae.2020.100210>
- Lindra, F. R., Suparlinah, I., Wulandari, R. A. S., & Sunarmo, A. (2022). Pengaruh Good Corporate Governance Terhadap Manajemen Laba. *Jurnal Ekonomi, Bisnis, dan Akuntansi*, 24(2), 1-16.
- Mamatzakis, E., Staikouras, C., & Pegkas, P. (2023). The Impact of Debt, Taxation and Financial Crisis on Earnings Management: the case of Greece. *Managerial Finance*, 49(1), 110–134. <https://eprints.bbk.ac.uk/id/eprint/49305/%0AUsage>
- Muljono, D. R., & Suk, K. S. (2018). Impacts of Financial Distress on Real and Accrual Earnings Management. *Jurnal Akuntansi*, 22(2), 222–238. <https://doi.org/10.24912/ja.v22i2.349>
- Oktrivina, A. (2022). Financial distress and earning management: The role of audit quality. *Jurnal Riset Akuntansi Dan Keuangan*, 4(3), 311–320. <https://doi.org/10.36407/akurasi.v4i3.584>
- Platt, H. D., & Platt, M. B. (2002). Predicting Corporate Financial Distress: Reflections on Choice-Based Sample Bias. *Journal of Economics and Finance*, 26(2), 184–

199. <https://doi.org/10.1007/bf02755985>

- Prayogi, A., Lestari, P., & Setyorini, C. T. (2022). Internal Factors, External Factors and Earnings Management: Moderating Effects of Auditor Industry Specialization. *Global Financial Accounting Journal*, 06(01), 13–30. <https://journal.uib.ac.id/index.php/gfa/article/view/6490>
- Ramadhani, A. S., & Lukviarman, N. (2009). Perbandingan Analisis Prediksi Kebangkrutan Menggunakan Model Altman Pertama, Altman Revisi, dan Altman Modifikasi dengan Ukuran dan Umur Perusahaan sebagai Variabel Penjelas (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). *Jurnal Siasat Bisnis*, 13(1), 15–28. <https://doi.org/10.20885/jsb.vol13.iss1.art2>
- Ranjbar, S., & Amanollahi, G. F. (2018). The effect of financial distress on earnings management and unpredicted net earnings in companies listed on Tehran Stock Exchange. *Management Science Letters*, 933–938. <https://doi.org/10.5267/j.msl.2018.6.015>
- Ridanti, P. P., & Suryaningrum, D. H. (2021). The Effect of Financial Distress, Internal Control, and Debt Structure on Earnings Management in Companies Registered in Indonesia Stock Exchange. *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi*, 5(3), 15.
- 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>
- Rusci, V. A., Santosa, S., & Elisa Fitriana, V. (2021). Financial Distress and Earnings Management in Indonesia: the Role of Independent Commissioners. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 07(01), 89–104. <https://doi.org/10.34204/jiafe.v7i1.3153>
- Rusmana, O., & Tanjung, H. (2020). Identifikasi kecurangan laporan keuangan dengan fraud pentagon studi empiris BUMN terdaftar di Bursa Efek Indonesia. *Jurnal Ekonomi, Bisnis, Dan Akuntansi*, 21(4).
- Sandria, F. (2021). *Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson!* CNBC Indonesia. <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson/3>
- Santoso, S. (2014). *Statistik Parametrik: Konsep dan Aplikasi dengan SPSS (Edisi Revisi)*.
- Schipper, K. (1989). Commentary on Earnings Management. *Accounting Horizons*, 5(4), 91–102.
- Scott, W. R. (2015). *Financial Accounting Theory Seventh Edition (7th ed.)*. Pearson Canada Inc.
- Sucipto, H., & Zulfa, U. (2021). Pengaruh Good Corporate Governance, Financial

Distress Dan Ukuran Perusahaan Terhadap Manajemen Laba. *JAD : Jurnal Riset Akuntansi & Keuangan Dewantara*, 4(1), 12–22. <https://doi.org/10.26533/jad.v4i1.737>

- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Suliyanto. (2011). *Ekonometrika Terapan: Teori & Aplikasi dengan SPSS*. ANDI.
- Surbakti, G. P. N., & Sudaryati, E. (2021). Does Environment Uncertainty Affect Earnings Management? *Jurnal Reviu Akuntansi Dan Keuangan*, 11(2), 294–305. <https://doi.org/10.22219/jrak.v11i2.17558>
- Suyono, E. (2017). Berbagai model pengukuran earnings management: Mana yang paling akurat. *Sustainable Competitive Advantage FEB UNSOED*, 7(7), 303-324.
- Tsaqif, B. M., & Agustiniingsih, W. (2021). Pengaruh Financial Distress dan Ukuran Perusahaan Terhadap Manajemen Laba dengan Kepemilikan Manajerial sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Governance*, 2(1), 53. <https://doi.org/10.24853/jago.2.1.53-65>
- Viana, D. B. C., Lourenço, I., & Black, E. L. (2022). Financial distress, earnings management and Big 4 auditors in emerging markets. *Accounting Research Journal*, 35(5), 660–675. <https://doi.org/10.1108/ARJ-06-2021-0165>
- Wandari, D. L. (2018). Pengaruh financial distress, leverage, dan free cash flow terhadap manajemen laba perusahaan sektor transportasi & logistik di Bursa Efek Indonesia. *Jurnal Ilmu Manajemen*, 14(1), 15–30. <https://journal.unesa.ac.id/index.php/jim/article/view/22652/9466>
- Wilamsari, F., Wardayati, S. M., & Winarno, A. W. (2022). Financial Distress and Earnings Management: The Role of Internal Control as Moderating Variable. *International Journal of Social Science and Business*, 6(3), 304–309. <https://doi.org/10.23887/ijssb.v6i3.46510>
- Yaping, N. (2005). The Theoretical Framework of Earnings Management. *Canadian Social Science*, 1(3), 32–38.
- Yopie, S., & Erika, E.-. (2021). The Effect of Good Corporate Governance and Financial Distress on Real Earnings Management. *Jurnal Akuntansi*, 11(3), 285–306. <https://doi.org/10.33369/j.akuntansi.11.3.285-306>
- Yunianto, A. (2013). Pengaruh Penggantian Manajemen, Dewan Komisaris Independen, Kepemilikan Managerial, Kepemilikan Institusional, dan Kualitas Audit terhadap Manajemen Laba. *Jurnal Akuntansi Dan Investasi*, 14(2), 143–157. <https://journal.omy.ac.id/index.php/ai/article/view/1309>
- Zang, A. Y. (2012). Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings management. *Accounting Review*, 87(2), 675–703. <https://doi.org/10.2308/accr-10196>