

REFERENCES

- Adimudra, A., & Setiawan, D. (2025). Audit Quality, Audit Committee, and Earnings Management Pre-Post IFRS Implementation: Evidence from Indonesian Consumer Goods Companies. *Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 6(1), 56–68. <https://doi.org/https://doi.org/10.31258/current.6.1.654-666>
- Aiken, L., & West, S. (1991). *Multiple Regression: Testing and Interpreting Interactions*. Sage Publications.
- Aisyah, S., Firman, M. A., & Pratiwi, R. (2023). The Effect of Audit Quality and Capital Intensity Ratio on Earning Management in Sharia Listed Companies. *Journal of Islamic Accounting and Finance Research*, 5(1), 109–130. <https://doi.org/10.21580/jiafr.2023.5.1.13744>
- Alhawtmeh, O. M. (2020). Earning Management and International Financial Reporting Standard (IFRS) Implementation Process: Empirical Study. *Journal of Social Sciences (COES&RJ-JSS)*, 9(2), 603–616. <https://doi.org/10.25255/jss.2020.9.2.603.616>
- Amer, A., Azimli, A., & Wole, Adedokun, M. (2024). Can IFRS Adoption Mitigate Earnings Management in an Emerging Market? *Heliyon*, 10(19), e38226. <https://doi.org/10.1016/j.heliyon.2024.e38226>
- Andrianingsih, A., & Prasetyo, A. B. (2023). Pengaruh Keahlian Keuangan Komite Audit Dan Manajemen Laba Terhadap Audit Report Lag. *Dipenogoro Journal of Accounting*, 12(1), 1–15. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/37463/28470>
- Anjarningsih, T., Suparlinah, I., Wulandari, R. A. S., & Hidayat, T. (2022). Pengaruh Konservatisme Akuntansi dan Tata Kelola Perusahaan yang Baik terhadap Manajemen Laba pada Perusahaan Badan Usaha Milik Negara. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 3(2), 99–115. <https://doi.org/10.35912/jakman.v3i2.626>
- Aprilia, D., Estrini, D. H., & Anggraini, M. (2025). Analysis of the Role of Audit Quality and Audit Tenure, on Audit Report Lag. *Journal of Economic, Business and Accounting*, 8, 2152–2164. <https://doi.org/https://doi.org/10.31539/costing.v8i2.14747>
- Arens, A. A., Elder, R. J., Mark S, B., Hogan, C. E., & Jones, J. C. (2021). Auditing The Art and Science of Assurance Engagements. In *Pearson Canada; 15th edition (April 6, 2021)*.

- Ashton, R. H., Willingham, J. J., & Elliott, R. K. (1987). An Empirical Analysis of Audit Delay. *Auditing: A Journal of Practice & Theory*, 6(2), 22–40. <https://doi.org/10.2307/2491018>
- Atiningsih, S. (2022). Published by Department of Islamic Accounting , Universitas Islam Negeri Sunan Kalijaga Yogyakarta. *Journal of Accounting Inquiry*, 1(1), 15–32.
- Awuye, I. S. (2022). The Impact of Audit Quality on Earnings Management: Evidence from France. *Journal of Accounting and Taxation*, 14(1), 52–63. <https://doi.org/10.5897/jat2021.0514>
- Baron, R. M., & Kenny, D. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51, 1173–1182. <https://doi.org/http://dx.doi.org/10.1037/0022-3514.51.6.1173>
- Barth, M. E., Cram, D. P., & Nelson, K. K. (2014). Accruals and The Prediction of Future Cash Flows. *The Accounting Review*, 76(1), 27–58. <https://doi.org/10.2308/accr.2001.76.1.27>
- Brahmono, A. Y., & Purwaningsih, A. (2022). Real Earnings Management Practices in Indonesia: Opportunist or Efficient Earnings Management Practices? *Review of Integrative Business and Economics Research*, 11(1), 191.
- Carcello, J. V, Hermanson, D. R., & Huss, H. F. (2002). The Effect of Audit Committee Characteristics on Audit Pricing. *Auditing: A Journal of Practice & Theory*, 21(1), 35–48. <https://doi.org/10.2308/aud.2002.21.1.35>
- Chen, C. Y., Lin, C. J., & Lin, Y. C. (2011). Audit Partner Experience, Audit Firm Size, and Audit Quality. *Contemporary Accounting Research*, 28(1), 51–82. <https://doi.org/10.1111/j.1911-3846.2010.01029.x>
- Chin, C., & Chi, H. (2020). Auditor Experience, Audit Quality, and Financial Reporting Reliability. *Journal of Accounting and Public Policy*, 39(4), 106735. <https://doi.org/10.1016/j.jaccpubpol.2020.106735>
- Chowdhury, Numan, S., & Eliwa, Y. (2021). The Impact of Audit Quality on Real Earnings Management: Evidence from Bangladesh. *International Journal of Disclosure and Governance*, 19(2), 218–231. <https://doi.org/10.1057/s41310-021-00137-x>

- Christensen, H. B., Lee, E., Walker, M., & Zeng, C. (2015). Incentives or Standards: What Determines Accounting Quality Changes around IFRS Adoption? *European Accounting Review*, 24(1), 31–61. <https://doi.org/10.1080/09638180.2015.1009144>
- Cohen, D. A., & Zarowin, P. (2008). *Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings* *Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Abstract*.
- Cooke, T. E. (1992). The Impact of Size, Stock Market Listing and Industry Type on Disclosure in the Annual Reports of Japanese Listed Corporations. *Accounting and Business Research*, 22(87), 229–237. <https://doi.org/10.1080/00014788.1992.9729440>
- Cooper, D. R., & Schindler, P. S. (2014). Business Research Methods 12th Edition. In *McGraw-Hill Irwin*. <https://doi.org/10.1109/arms.1991.154456>
- Creswell, J. W., & Gutterman, T. C. (2019). *Educational Research Planning, Conducting, And Evaluating Quantitative and Qualitative Research 6th Edition*.
- Darabee, T., & Mousa, A. (2025). The Impact of Implementing IFRS 15 on Earnings Quality-Evidence from Palestinian-Listed Corporations. *Open Journal of Accounting*, 14(01), 1–14. <https://doi.org/10.4236/ojacct.2025.141001>
- Darsono, & Putra, M. R. E. (2023). Faktor – Faktor Yang Mempengaruhi Audit Report Lag Pada Perusahaan Perbankan Yang Terdaftar Pada Bursa Efek Indonesia Tahun 2017 - 2022. *Diponegoro Journal of Accounting*, 12(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- 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)
- Dechow, P. M., Ge, W., & Schrand, C. (2010). Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401. <https://doi.org/10.1016/j.jacceco.2010.09.001>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. In *The accounting Review* (Vol. 70, Issue 20, pp. 193–225).

- Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia. (2017). *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 72: Pendapatan dari Kontrak dengan Pelanggan*. <https://iaiglobal.or.id/>
- Durbin, J., & Watson, G. S. (1951). Testing for Serial Correlation in Least Squares Regression. I. *Biometrika*, 38(1/2), 159–178. <https://doi.org/10.2307/2332325>
- Dwi Kurniawati, A., & Hwihanus, H. (2023). Pengaruh Earning Management, Ukuran Perusahaan, Leverage Dan Profitabilitas Terhadap Audit Risk Dan Audit Report Lag. *Journal of Comprehensive Science (JCS)*, 2(6), 1889–1895. <https://doi.org/10.59188/jcs.v2i6.415>
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review Linked references are available on JSTOR. *Agency Theory : An Assessment and Review*, 14(1)(1), 57–74. <https://www.jstor.org/stable/258191>
- Elkemali, T. (2025). Does IFRS Adoption Improve Analysts' Earnings Forecasts? Evidence from Saudi Arabia. *Risks*, 13(8), 0–19. <https://doi.org/10.3390/risks13080152>
- Fama, E. F., & Jensen, M. C. (1983). Agency Problems and Residual Claims. *The Journal of Law & Economics*, 26(2), 327–349. <http://www.jstor.org/stable/725105>
- Fields, T. D., Lys, T. Z., & Vincent, L. (2001). Empirical Research on Accounting Choice. *Journal of Accounting and Economics*, 31(1–3), 255–307. [https://doi.org/10.1016/S0165-4101\(01\)00028-3](https://doi.org/10.1016/S0165-4101(01)00028-3)
- Francis. (2004). What Do We Know About Audit Quality? *The Accounting Review*, 79(3), 829–858. <https://doi.org/10.1016/j.bar.2004.09.003>
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2009). The Market Pricing of Accruals Quality. *Journal of Accounting and Economics*, 39(2), 295–327. <https://doi.org/10.1016/j.jacceco.2004.06.003>
- Francis, Michas, P., & Seavey, S. (2011). Does Audit Market Concentration Harm Audit Quality? *The Accounting Review*, 86(6), 2087–2112. <https://doi.org/http://dx.doi.org/10.2139/ssrn.1948687>
- Fransisca, J., & Ahalik, A. (2021). Effect of PSAK 72 Implementation in Property and Real Estate's Financial Health. *Research In Management and Accounting*, 4(2), 106–117. <https://doi.org/https://doi.org/10.33508/rima.v4i2.3529>
- Ghozali, I. (2021). Aplikasi Uji Asumsi Klasik Dengan Program IBM SPSS 26 Edisi 10. In *Oxford World's Classics: Livy: Rome's Mediterranean Empire: Books Forty-One to Forty-Five and the Periochae* (pp. 250–250).

- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* 5th Edition. In *McGraw-Hill Irwin*.
- Gunny, K. (2010). The Relationship Between Earnings Management Using Real Activities Manipulation and Future Performance: Evidence from Meeting Earnings Management. *Contemporary Accounting Research*, 27, 855–888.
- Gyimah, P. (2021). IFRS Adoption and Earnings Quality in Sub-Saharan Africa. *International Journal of Research and Innovation in Social Science (IJRISS)*, 3(6), 1–6.
- Habib, A., & Bhuiyan, M. B. U. (2019). Determinants of Audit Report Lag: A Meta-Analysis. *International Journal of Auditing*, 23(1), 20–44. <https://doi.org/10.1111/ijau.12129>
- Hayes, & Andrew, F. (2013). *Introduction to Mediation, Moderation, and Conditional Process Analysis: A Regression-Based Approach*. Guilford Press.
- Healy, P. M., & Wahlen, J. M. (1999). A Review of The Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>
- Hegazy, M., & Kassem, R. (2017). The impact of auditor experience on audit quality: Evidence from Egypt. *Accounting and Finance Research*, 6(2), 42–52. <https://doi.org/10.5430/afr.v6n2p42>
- Herwiyanti, E. (2022). Pengaruh Kinerja Keuangan Terhadap Manajemen Laba Sebelum Dan Selama Pandemi Covid-19. *International Students Conference On Accounting and Business (ISCOAB)*, 20229, 19.
- Hidayat, A. A., & Utama, S. (2021). IFRS 15 Implementation and Financial Reporting Quality in Indonesian Real Estate Companies. *Journal of Accounting and Investment*, 22(3), 489–507. <https://journal.umy.ac.id/index.php/ai/article/view/11731>
- IDX. (2024). *Daftar Saham – Perusahaan Tercatat Sektor Properti & Real Estate*. <https://www.idx.co.id/id/data-pasar/data-saham/daftar-saham>
- IFRS Foundation. (2014). *IFRS 15: Revenue from Contracts with Customers*. <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-15-revenue-from-contracts-with-customers/>
- Ilaboya, O. J., & Iyafekhe, C. (2020). Audit Report Lag and Earnings Management: Evidence from Nigeria. *International Journal of Accounting and Financial Reporting*, 10(2), 50–69. <https://doi.org/10.5296/ijafr.v10i2.17333>

- Indrastuti, D. K. (2022). An Examination of Audit Report Lag: Company Size As Moderating Variable. *Jurnal Riset Akuntansi (JUARA)*, 12(2), 250–268. <https://doi.org/10.36733/juara.v12i2.5012>
- International Accounting Standards Board. (2014). *International Financial Reporting Standard (IFRS) 15: Revenue from contracts with customers*. <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-15-revenue-from-contracts-with-customers/>
- Invesnesia. (2024). *Daftar Perusahaan di BEI – Klasifikasi IDX-IC Terbaru*. Invesnesia.Com. <https://www.invesnesia.com/daftar-perusahaan-di-bei-klasifikasi-idx-ic-terbaru>
- Irfansyah, N., Bawono, I. R., & Suparlinah, I. (2020). Tax Aggressiveness Affected by Corporate Social Responsibility, Earnings Management, and Audit Quality. *Permana : Jurnal Perpajakan, Manajemen, Dan Akuntansi*, 12(2), 196–214. <https://doi.org/10.24905/permana.v12i2.109>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360. <https://www.sciencedirect.com/science/article/pii/0304405X7690026X>
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193–228. <https://doi.org/10.2307/2491047>
- Kaakschlied, A., Teucher, Christoph, & Ratzinger-Sakel. (2025). *Key Audit Matters and their Specific Audit Procedures-What Audit Reports Tell us about Audit Quality at the Account and Entity Level*. <https://dx.doi.org/10.2139/ssrn.5168223>
- Knapp, C. A., & Knapp, M. C. (2001). The Effects of Experience and Explicit Fraud Risk Assessment in Detecting Fraud with Analytical Procedures. *Accounting, Organizations and Society*, 26(1), 25–37. [https://doi.org/10.1016/S0361-3682\(00\)00005-2](https://doi.org/10.1016/S0361-3682(00)00005-2)
- Krippendorff, K. (2018). Content Analysis: An Introduction to Its Methodology (4rd ed.). In *Sage Publications* (p. 472). <https://us.sagepub.com/en-us/nam/content-analysis/book258450>
- Krishnan, G. V., & Yang, J. S. (2009). Recent Trends in Audit Report and Earnings Quality: The Role of Audit Effort and Auditor Tenure. *Accounting Horizons*, 23(2), 117–138. <https://doi.org/10.2308/acch.2009.23.2.117>

- Krismiaji, Purnamasari, D. I., & Sumayyah. (2025). Audit Quality and Real Earnings Management: Insights from Indonesia. *Review of Integrative Business and Economics Research*, 14(2), 137–151.
- Kurniawati, L., & Hwihanus. (2023). Pengaruh Earning Management, Ukuran Perusahaan, Leverage dan Profitabilitas terhadap Audit Risk dan Audit Report Lag. *Journal of Contemporary Studies*, 7(3).
- Le, L. Q. (2025). The Influence of Audit Quality on Real Earnings Management: Do Leverage and Cash Flow Matter? *Journal of Economics and Development*, 27(2), 144–157. <https://doi.org/10.1108/JED-05-2024-0190>
- Lindra, F. R., Suparlinah, I., Ayu, R., Wulandari, S., & Sunarmo, A. (2022). Pengaruh Good Corporate Governance Terhadap Manajemen Laba. *Jurnal Ekonomi, Bisnis Dan Akuntansi (JEBA)*, 24(2), 1–16. <http://jp.feb.unsoed.ac.id/index.php/jeba/article/viewFile/3008/1977>
- Maharani, R. Z., Nabella, S. D., & Sari, D. P. (2025). Pengaruh Penerapan IFRS , Kemampuan Manajerial , dan Komisaris Independen Terhadap Manajemen Laba Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Periode 2020-2022. *Jurnal Mirai Management*, 10(1), 292–305. <https://journal.stieamkop.ac.id/index.php/mirai/article/view/8728/5719>
- Marentika, I., & Mardiaty, E. (2024). Pengaruh Penerapan PSAK 72 Terhadap Nilai Perusahaan Real Estat, Properti dan Konstruksi. *Reviu Akuntansi, Keuangan, Dan Sistem Informasi*, 3(4), 1013–1019.
- Meiryani, Teresa, V., Sun, Y., & Liawatimena, S. (2022). The Influence of the Audit Committee and Audit Quality on Prevention of Earning Management. *ICIC Express Letters*, 16(8), 887–895. <https://doi.org/10.24507/icicel.16.08.887>
- Mlawu, L., Matenda, F. R., & Sibanda, M. (2025). Incentives for Accrual-Based Earnings Management in Emerging Economies A Systematic Literature Review with Bibliometric Analysis. *Administrative Sciences*, 15(6). <https://doi.org/10.3390/admsci15060209>
- Mongrut, S., & Winkelried, D. (2019). Unintended Effects of IFRS Adoption on Earnings Management: The Case of Latin America. *Emerging Markets Review*, 38(April 2018), 377–388. <https://doi.org/10.1016/j.ememar.2018.11.004>
- Mongruta, P., & Winkelried, D. (2019). IFRS Adoption and Earnings Management: Evidence from Latin America. *Emerging Markets Review*, 38, 377–395. <https://doi.org/10.1016/j.ememar.2018.12.001>

- Morawska, I. (2021). The Impact of The IFRS 15 Implementation on The Revenue Based Earnings Management in Poland. *Journal of Economics and Management*, 43, 387–403. <https://doi.org/10.22367/jem.2021.43.18>
- Nadifah, R., Kusuma, P. D. I., & Arofah, T. (2020). the Effect of Corporate Social Responsibility Disclosure, Leverage, and Free Cash Flow on Earnings Management. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 5(1), 99–199. <http://jos.unsoed.ac.id/index.php/sar/>
- Napier, C. J., & Stadler, C. (2020). The Real Effects of A New Accounting Standard: The Case of IFRS 15 Revenue from Contracts with Customers. *Accounting and Business Research*, 50(5), 474–503. <https://doi.org/10.1080/00014788.2020.1770933>
- Nelson, M. W., & Tan, H. T. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice & Theory*, 24(Supplement), 41–71. <https://doi.org/10.2308/aud.2005.24.supplement.41>
- Odagoma, O. O., Lindrawati, L., & Susanto, A. (2024). Analysis Of Implementation PSAK 72 On Real Estate Company Performance. *Jurnal Riset Akuntansi Dan Keuangan*, 12(3), 1065–1082. <https://ejournal.upi.edu/index.php/JRAK/>
- Onie, S., Ma, L., Spiropoulos, H., & Wells, P. (2023). An Evaluation of The Impacts of The Adoption of IFRS 15 Revenue from Contracts with Customers. *Accounting and Finance*, 63(S1), 953–973. <https://doi.org/10.1111/acfi.12978>
- Otoritas Jasa Keuangan. (2022). *Peraturan Otoritas Jasa Keuangan Nomor 14/POJK.04/2022 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik*. [https://www.ojk.go.id/id/regulasi/Documents/Pages/Penyampaian-Laporan-Kuangan-Berkala-Emiten-atau-Perusahaan-Publik/POJK 14 - 04 - 2022.pdf](https://www.ojk.go.id/id/regulasi/Documents/Pages/Penyampaian-Laporan-Kuangan-Berkala-Emiten-atau-Perusahaan-Publik/POJK%2014%20-%2004%20-%202022.pdf)
- Putri, N. K. (2016). Hubungan Tata Kelola Baik Dan Manajemen Laba: Pendekatan Quality Accrual. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 9(September), 195–206. <https://doi.org/10.15408/akt.v9i2.4001>
- Putri, R. A., Indriani, R., & Nugroho, B. (2016). The Influence of Auditor Experience and Competence on Audit Quality. *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(1), 47–59. <https://doi.org/10.21002/jaki.2016.03>
- PwC. (2018). *Revenue from Contracts with Customers (IFRS 15) – Real Estate Industry Supplement*.

- Ragunandan, K., & Rama, D. V. (2021). Audit Report Lag and Financial Reporting Quality: Evidence from Emerging Markets. *Asian Review of Accounting*, 29(1), 78–94. <https://doi.org/10.1108/ARA-04-2020-0046>
- 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>
- Saputra, D. Y., Zaitul, Z., Mahendri, M., Yulistia Muslim, R., & Ilona, D. (2024). Kajian Audit Report Lag Dari Perspektif Tata Kelola Korporasi: Eksplorasi Peran Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Lentera Akuntansi*, 9(1), 1–16. <https://doi.org/10.34127/jrakt.v9i1.959>
- Sastroredjo, P. E., Ausloos, M., & Khrennikova, P. (2025). Eco-Innovation and Earnings Management: Unveiling the Moderating Effects of Financial Constraints and Opacity in FTSE All-Share Firms. *Sustainability (Switzerland)*, 17(11), 1–31. <https://doi.org/10.3390/su17114860>
- Scott, W. R. (2015). *Financial Accounting Theory* (7th ed.). Pearson.
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach 7th Edition. In *John Wiley & Sons, Haddington*. <https://www.scirp.org/reference/referencespapers?referenceid=2899410&utm>
- Setyaningrum, A. N., Pramuka, B. A., Maghfiroh, S., & Primasari, D. (2022). Analisis Faktor-Faktor Yang Mempengaruhi Auditor Switching Pada Perusahaan Bumn Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Soedirman*, 1(1). <https://doi.org/10.32424/1.jras.2022.1.1.6361>
- Sharma, D. S., & Iselin, E. R. (2012). The Association Between Audit Quality, Auditor Tenure, and Audit Experience. *Auditing: A Journal of Practice & Theory*, 31(3), 53–89. <https://doi.org/10.2308/ajpt-10247>
- Siregar, S. V., & Utama, S. (2008). Type of Earnings Management and the Effect of Ownership Structure, Firm Size, and Corporate-Governance Practices: Evidence from Indonesia. *The International Journal of Accounting*, 43(1), 1–27. <https://doi.org/https://doi.org/10.1016/j.intacc.2008.01.001>
- Souza, P. V. S. de, Gonçalves, R. de S., & Silva, C. A. T. (2022). Impact of IFRS 15 on the Quality of Accruals and Earnings Management of Brazilian Publicly Held Companies. *Revista Brasileira de Gestao de Negocios*, 24(4), 675–691. <https://doi.org/10.7819/rbgn.v24i4.4197>
- Sugiyono. (2013). *Metodologi Penelitian Kuantitatif, Kualitatif dan R & D*.
- Sulaiman, N., & Fadzil, F. H. (2021). Auditor Competence, Independence, and

Audit Quality: Evidence from Malaysian auditors. *Asian Journal of Accounting Research*, 6(1), 54–69. <https://doi.org/10.1108/AJAR-09-2020-0086>

Suliyanto. (2011). *Ekonometrika Terapan: Teori & Aplikasi dengan SPSS*.

Sumardianti, A. T., Enggar Diah Puspa Arum, & Muhammad Gowon. (2024). Analysis of the Impact of Implementing PSAK 72 on Financial Performance and Price Earning Ratio in Non-Cylical Consumer Companies Listed on the Indonesian Stock Exchange for the 2018-2021 Period. *Indonesian Journal of Economic & Management Sciences*, 1(6), 823–842. <https://doi.org/10.55927/ijems.v1i6.6819>

Surbakti, N. L. B., Bukit, R. B., & Sirojuzilam. (2023). Effects of Information Asymmetry, Leverage, Audit Tenure and Managerial Ownership of Earnings Management with Profitability as a Moderating Variable in the Mining Companies Listed on the Indonesia Stock Exchange. *International Journal of Research and Review*, 10(2), 168–176. <https://doi.org/10.52403/ijrr.20230222>

Suyono, E., Sunarmo, A., & Budianto, R. (2022). Telaah Konseptual atas Berbagai Model Pengukuran Earnings Management: Edisi Revisi. *Soedirman Accounting, Auditing and Public Sector Journal*, 1(2), 1–19. <https://doi.org/10.32424/1.saap.2022.1.2.7906>

Tagesson, T., Collin, S.-O. Y., Olsson, H., & Svensson, J. (2006). Does Auditor Rotation Influence Audit Quality: The Contested Hypotheses tested on Swedish Data. *Department of Business Studies*, 4. <https://doi.org/10.1016/j.aos.2013.01.001>

Tan, H.-T., & Libby, R. (1997). Tacit Managerial Knowledge and Audit Expertise: Empirical Evidence and Implications for Audit Education. *Journal of Accounting Research*, 35(1), 97–113. <https://doi.org/10.2307/2491466>

Tiron-Tudor, A., & Mutiu, A. (2021). Revenue Recognition: A Case Study on IFRS 15 Implementation. *Journal of Accounting and Management Information Systems*, 20(2), 234–253.

Tutino, M., Regoliosi, C., Mattei, G., Paoloni, N., & Pompili, M. (2019). Does The IFRS 15 Impact Earnings Management? Initial Evidence from Italian Listed Companies. *African Journal of Business Management*, 13(7), 226–238. <https://doi.org/10.5897/ajbm2018.8735>

Valencia, N., Nella, Y., & Haryono, H. (2025). Pengaruh Faktor Auditor terhadap Kualitas Audit di Perusahaan Properti dan Real Estate. *Goodwood Akuntansi Dan Auditing Reviu*, 3(2), 121–134. <https://doi.org/10.35912/gaar.v3i2.4657>

Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory*. Prentice Hall.

Widyantari, A., & Rahmawati, R. (2019). Pengaruh pengalaman auditor terhadap kualitas audit di Indonesia. *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(2), 149–162. <https://doi.org/10.21002/jaki.2019.09>

