

DAFTAR PUSTAKA

- Achmad, K., Subekti, I., & Atmini, S. (2007). Investigasi Motivasi dan Strategi Manajemen Laba Pada Perusahaan Publik Di Indonesia. *Simposium Nasional Akuntansi* X, 1–20. <https://smartaccounting.files.wordpress.com/2011/03/akpm04.pdf>
- Achyani, F., & Lestari, S. (2019). Pengaruh Perencanaan Pajak Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017). *Riset Akuntansi Dan Keuangan Indonesia*, 4(1), 77–88. <https://doi.org/10.23917/reaksi.v4i1.8063>
- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 15(1), 27–42. <https://doi.org/10.9744/jak.15.1.27-42>
- 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/10.1111/j.1540-6261.1968.tb00843.x>
- Amijaya, M. D., & Prastiwi, A. (2013). Pengaruh Kualitas Audit Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 2(3), 1–13. <https://doi.org/10.9744/jak.16.1.52-62>
- Andreas, H. H. (2012). Spesialisasi Industri Auditor Sebagai Prediktor Earnings Response Coefficient Perusahaan Publik yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*, 14(2), 69–80. <https://doi.org/https://doi.org/10.9744/jak.14.2.69-80>
- Annisa, A. A., & Hapsoro, D. (2017). Pengaruh Kualitas Audit, Leverage, Dan Growth Terhadap Praktik Manajemen Laba. *Jurnal Akuntansi*, 5(2), 99–110. <https://doi.org/10.24964/ja.v5i2.272>
- Ant. (2016). *BEI: Go Public Bantu Tingkatkan Kinerja Perusahaan*. <https://idxchannel.okezone.com/read/2016/10/18/278/1517922/bei-go-public-bantu-tingkatkan-kinerja-perusahaan>
- Anwar, H., & Buvanendra, S. (2019). Earnings Management and Ownership Structure: Evidence from Sri Lanka. *Colombo Business Journal*, 10(1), 44–65. <https://doi.org/10.4038/cbj.v10i1.42>

- Arlita, R., Bone, H., & Kesuma, A. I. (2019). Pengaruh Good Corporate Governance dan Leverage Terhadap Praktik Manajemen Laba. *AKUNTABEL*, 16(2), 238–248. <http://journal.feb.unmul.ac.id/index.php/AKUNTABEL/article/view/6113>
- Arthawan, P. T., & Wirasedana, W. P. (2018). Pengaruh Kepemilikan Manajerial, Kebijakan Utang dan Ukuran Perusahaan Terhadap Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 22(1), 1–29. <https://doi.org/10.24843/eja.2018.v22.i01.p01>
- Aryanti, I., Kristanti, F. T., & Hendratno. (2017). Kepemilikan Instiusional, Kepemilikan Manajerial, dan Kualitas Audit Terhadap Manajemen Laba. *Jurnal Riset Akuntansi Kontemporer (JRAK)*, 9(2), 66–70. <https://journal.unpas.ac.id/index.php/jrak/article/view/580>
- Astari, A. A. M. R., & Suryanawa, I. K. (2017). Faktor-Faktor Yang Mempengaruhi Manajemen Laba. *E-Jurnal Akuntansi*, 20(1), 290–319. <https://ocs.unud.ac.id/index.php/Akuntansi/article/view/29819>
- Ayuningtyas, D. (2019). 4 Kejanggalan Lapkeu Garuda, Nomor 3 Patut Dicermati! <https://www.cnbcindonesia.com/market/20190429180052-17-69520/4-kejanggalan-lapkeu-garuda-nomor-3-patut-dicermati>
- Basyaib, F. (2007). *Keuangan Perusahaan*. Kencana Prenada Media Group.
- Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur. *Symposium Nasional Akuntansi VIII*, 172–195. https://smartaccounting.files.wordpress.com/2011/03/kakpm-09_2.pdf
- Bonner, S. E., & Lewis, B. L. (1990). Determinants of Auditor Expertise. *Journal of Accounting Research*, 28, 1–20. <https://doi.org/https://doi.org/10.2307/2491243>
- Brigham, E. F., & Houston, J. F. (2001). *Manajemen Keuangan*. Erlangga.
- Butar-Butar, S., & Indarto, S. L. (2018). Does Auditor Industry Expertise Improve Audit Quality In Complex Business Environments? *Jurnal Akuntansi Dan Keuangan*, 20(1), 1–11. <https://doi.org/10.9744/jak.20.1.1-12>
- Chairunesia, W., Sutra, P. R., & Wahyudi, S. M. (2018). Pengaruh Good Corporate Governance Dan Financial Distress Terhadap Manajemen Laba Pada Perusahaan Indonesia Yang Masuk Dalam Asean Corporate Governance Scorecard. *Jurnal Profita*, 11(2), 232–250. <https://doi.org/10.22441/profita.2018.v11.02.006>

- 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>
- 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>
- Christiawan, Y. J., & Tarigan, J. (2007). Kepemilikan Manajerial: Kebijakan Hutang, Kinerja dan Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 9(1), 1–8. <https://doi.org/10.9744/jak.9.1.pp.1-8>
- Christina, S., & Alexander, N. (2020). The Effect of Financial Distress and Corporate Governance on Earnings Management. *8th International Conference on Entrepreneurship and Business Managemet (ICEBM 2019) Untar*, 123–126. <https://doi.org/https://doi.org/10.2991/aebmr.k.200626.023>
- 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>
- Cornett, M. M., Marcus, A. J., & Tehranian, H. (2008). Corporate governance and pay-for-performance: The impact of earnings management. *Journal of Financial Economics*, 87(2), 357–373. <https://doi.org/10.1016/j.jfineco.2007.03.003>
- 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/https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/https://doi.org/10.1016/0165-4101(95)00403-3)
- Creswell, J. W. (2012). *Research Design: Pendekatan Kualitatif, Kuantitatif dan Mixed*. Pustaka Pelajar.
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(3), 183–199. <https://doi.org/10.21608/ejchem.2010.1261>
- Debnath, P. (2017). Assaying the Impact of Firm's Growth and Performance on Earnings Management: An Empirical Observation of Indian Economy. *International Journal of Research in Business Studies and Management*, 4(2), 30–40. <https://doi.org/10.22259/ijrbsm.0402003>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225. <https://www.jstor.org/stable/248303>

- 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>
- Eny, N. (2019). Meta-Analysis: Satu Dekade Penelitian Manajemen Laba di Indonesia. *Akuntabilitas*, 12(1), 19–36. <https://doi.org/10.15408/akt.v12i1.10617>
- Fahmi, I. (2014). *Analisis Laporan Keuangan*. Alfabeta.
- Fard, M. A., Vakilifard, H., & Nikoumaram, H. (2020). The Impact of Audit Quality on Earnings Management : An Experimental Study with Evidence from IPO. *Advances in Mathematical Finance*, 5(3), 303–317. <https://doi.org/10.22034/amfa.2019.579680.1146>
- Febrian, R., Wahyudi, T., & Subeki, A. (2018). Analisis Pengaruh Perencanaan Pajak dan Beban Pajak Tangguhan Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Manufaktur yang Tercatat di Bursa Efek Indonesia). *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi*, 12(2), 145–160. <https://doi.org/https://doi.org/10.29259/ja.v12i2.9314>
- Fikriyah, I., & Herliansyah, Y. (2019). Analysis of The Effect of Tax Planning and Leverage on Earnings Management with Company Size As a Moderating Variable. *International Journal of Research and Development*, 4(6), 28–40. https://ejournal.com/jpanel/upload/1123pm_4.Izziyah Fikriyah-3364-1.pdf
- Fitri, A., Muda, I., & Badaruddin. (2018). The Influence of Good Corporate Governance, Leverage, and Profitability on Earning Management with Firm Size as Moderating Variable in the Banking Companies Listed In Indonesia Stock Exchange in the Period of 2012-2016. *International Journal of Research and Review*, 5(9), 49–66. <https://doi.org/10.4444/ijrr.1002/747>
- 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>
- Ghani, E. K., Azemi, N. A. M., & Puspitasari, E. (2019). The Effect of Firm Characteristics on Earnings Management Practices among Malaysian Public Listed Companies in the Technological Industry. *Management & Accounting Review*, 18(1), 41–55. <https://doi.org/http://dx.doi.org/10.24191/mar.v18i1.686>

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Giovani, M. (2017). Pengaruh Struktur Kepemilikan, Tata Kelola Perusahaan, dan Karakteristik Perusahaan Terhadap Manajemen Laba. *Jurnal Akuntansi Bisnis*, 15(2), 290–306. <https://doi.org/10.24167/jab.v16i1.1367>
- Gujarati, D. N. (2012). *Dasar - Dasar Ekonometrika*. Salemba Empat.
- Guna, W. I., & Herawaty, A. (2010). Pengaruh Mekanisme Good Corporate Governance, Independensi Auditor, Kualitas Audit dan Faktor Lainnya Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 12(1), 53–68. <https://doi.org/https://doi.org/10.34208/jba.v12i1.162>
- 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.
- Handoyo, S., & Agustianingrum, W. B. (2017). GCG Role and Audit Quality in Reducing Earnings Management Action in Indonesian Manufacturing Firms. *Jurnal Keuangan Dan Perbankan*, 21(3), 436–445. <https://doi.org/10.26905/jkdp.v21i3.673>
- Hartono, J. (2013). *Teori Portfolio dan Analisis Investasi*. BPFE.
- Hartono, J. (2017). *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-Pengalaman*. BPFE.
- Hasty, A. D., & Herawaty, V. (2017). Pengaruh Struktur Kepemilikan, Leverage, Profitabilitas dan Kebijakan Dividen Terhadap Manajemen Laba Dengan Kualitas Audit Sebagai Variabel Moderasi. *Media Riset Akuntansi, Auditing & Informasi*, 17(1), 1–16. <https://doi.org/10.25105/mraai.v17i1.2023>
- 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>
- Hidayah, M. N., & Nuzula, N. F. (2019). Pengaruh Transfer Pricing dan Perencanaan Pajak Terhadap Manajemen Laba. *Jurnal Administrasi Bisnis (JAB)*, 75(1), 28–36. <http://administrasibisnis.studentjournal.ub.ac.id/index.php/jab/article/view/2951>

- Hoang, K. M. T., & Phung, T. A. (2019). The Effect of Financial Leverage on Real and Accrual-Based Earnings Management in Vietnamese Firms. *Economics and Sociology*, 12(4), 299–312. <https://doi.org/10.14254/2071-789X.2019/12-4/18>
- Hoffman, W. H. (1961). The Theory of Tax Planning. *The Accounting Review*, 36(2), 274–281. <https://search.proquest.com/openview/8844cdc744d232032bce1e6124155622/1?pq-origsite=gscholar&cbl=1816369>
- Hutagaol, J. (2007). *Perpajakan Isu-Isu Kontemporer*. Graha Ilmu.
- Irawan, S., & Apriwenni, P. (2021). Pengaruh Free Cash Flow, Financial Distress, dan Investment Opportunity Set Terhadap Manajemen Laba. *Jurnal Akuntansi Bisnis*, 14(1), 24–37. <https://doi.org/https://doi.org/10.30813/jab.v14i1.2458>
- 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)
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193–228. <https://doi.org/10.2307/2491047>
- Kamran, & Shah, A. (2014). The Impact of Corporate Governance and Ownership Structure on Earnings Management Practices: Evidence from Listed Companies in Pakistan. *The Lahore Journal of Economics*, 19(2), 27–70. <https://doi.org/10.35536/lje.2014.v19.i2.a2>
- Kementerian Keuangan Republik Indonesia. (2011). *Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor: Kep-346/BL/2011 Tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik*. Badan Pengawas Pasar Modal dan Lembaga Keuangan. <https://www.ojk.go.id/Files/regulasi/pasar-modal/bapepam-pm/emiten-pp/pelaporan/X.K.2.pdf>
- Khalil, M., & Ozkan, A. (2016). Board Independence, Audit Quality and Earnings Management: Evidence from Egypt. *Journal of Emerging Market Finance*, 15(1), 84–118. <https://doi.org/10.1177/0972652715623701>
- Khanh, H. T. M., & Khuong, V. K. (2018). Audit Quality, Firm Characteristics and Real Earnings Management: The Case of Listed Vietnamese Firms. *International Journal of Economics and Financial Issues*, 8(4), 243–249. <https://www.econjournals.com/index.php/ijefi/article/view/6592>

- Kholis, N. (2014). Analisis Struktur Kepemilikan dan Perannya Terhadap Praktik Manajemen Laba Perusahaan. *ADDIN*, 8(1), 203–222. <https://journal.iainkudus.ac.id/index.php/Addin/article/view/595>
- 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>
- Krishnan, G. V. (2003). Does Big 6 Auditor Industry Expertise Constrain Earnings Management? *Accounting Horizons*, 1–16. <https://doi.org/https://doi.org/10.2308/acch.2003.17.s-1.1>
- Kurniawan, R. (2018). *Studi Kasus Enron Corporation: Bisakah Laporan Keuangan Dimanipulasi?* <https://www.finansialku.com/enron-corporation-manipulasi-laporan-keuangan/>
- Kurniawati, A., & Panggabean, R. R. (2020). Firm Size, Financial Distress, Audit Quality, and Earnings Management of Banking Companies. *1st Borobudur International Symposium on Humanities, Economics Adn Social Sciences (BIS-HESS 2019)*, 413–417. <https://doi.org/10.2991/assehr.k.200529.086>
- Lopes, A. P. (2018). Audit Quality and Earnings Management: Evidence from Portugal. *Athens Journal of Business and Economics*, 4(2), 179–192. <https://doi.org/10.1108/JAAR-09-2014-0089>
- Luhgiatno. (2010). Analisis Pengaruh Kualitas Audit Terhadap Manajemen Laba. *Jurnal ASET*, 2(1), 319–334. <https://doi.org/10.17509/jaset.v2i1.10002>
- Mahariana, I. D. G. P., & Ramantha, I. W. (2014). Pengaruh Kepemilikan Manajerial dan Kepemilikan Institusional Terhadap Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 7(3), 688–699. <https://ocs.unud.ac.id/index.php/Akuntansi/article/view/7612>
- Mahawyahrti, P. T., & Budiasih, I. G. N. (2016). Asimetri Informasi, Leverage, dan Ukuran Perusahaan Pada Manajemen Laba. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 11(2), 100–110. <https://doi.org/10.24843/jiab.2016.v11.i02.p05>
- Mamu, Y. T. L., & Damayanthi, I. G. A. E. (2018). Moderasi Kualitas Auditor terhadap Pengaruh Leverage, Kepemilikan Manajerial, dan Kepemilikan Institusional Pada Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 25(1), 272–299. <https://doi.org/10.24843/eja.2018.v25.i01.p11>

- Mangoting, Y. (1999). Tax Planning: Sebuah Pengantar Sebagai Alternatif Meminimalkan Pajak. *Jurnal Akuntansi Dan Keuangan*, 1(1), 43–53. <https://doi.org/10.9744/jak.1.1.pp.43-53>
- Martin, J. D., Keown, A. J., Petty, J. W., & Scott, D. F. (1995). *Dasar-Dasar Manajemen Keuangan*. Raja Grafindo Persada.
- Md Zeni, S. B., & Ameer, R. (2010). Turnaround prediction of distressed companies: Evidence from Malaysia. *Journal of Financial Reporting and Accounting*, 8(2), 143–159. <https://doi.org/10.1108/19852511011088398>
- Mudjiyanti, R. (2018). The Effect of Tax Planning, Ownership Structure, and Deferred Tax Expense on Earning Management. *5th International Conference on Community Development (AMCA 2018)*, 379–381. <https://doi.org/10.2991/amca-18.2018.104>
- 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>
- Mustikawati, A., & Cahyonowati, N. (2015). Pengaruh Asimetri Informasi Terhadap Manajemen Laba dengan Ukuran Perusahaan sebagai Variabel Pemoderasi. *Diponegoro Journal of Accounting*, 4(4), 1–8. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/9657>
- Nagar, N., & Sen, K. (2016). Earnings Management Strategies during Financial Distress. *IIMA Research and Publications*, 1–42. <https://vslir.iima.ac.in:8080/xmlui/handle/11718/20282>
- Nalarreason, K. M., Sutrisno, T., & Mardiaty, E. (2019). Impact of Leverage and Firm Size on Earnings Management in Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 6(1), 19–24. <https://doi.org/10.18415/ijmmu.v6i1.473>
- Natsir, M., & Badera, I. D. N. (2020). Pengaruh Komite Audit dan Kualitas Auditor Eksternal Terhadap Manajemen Laba Dengan Kepemilikan Keluarga Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 30(1), 115–129. <https://doi.org/https://doi.org/10.24843/EJA.2020.v30.i01.p09>
- Negara, A. . G. R. P., & Suputra, I. D. G. D. (2017). Pengaruh Perencanaan Pajak Dan Beban Pajak Tangguhan Terhadap Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 20(3), 2045–2072. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/28499>

- Nekhili, M., Amar, I. F. Ben, Chtioui, T., & Lakhil, F. (2016). Free Cash Flow And Earnings Management: The Moderating Role of Governance And Ownership. *The Journal of Applied Business Research*, 32(1), 255–268. <https://doi.org/https://doi.org/10.19030/jabr.v32i1.9536>
- Nouri, S., & Gilaninia, B. (2017). The Effect of Surplus Free Cash Flow and Audit Quality on Earnings Management. *International Journal of Economics and Financial Issues*, 7(3), 270–275. <https://doi.org/10.1108/ARA-10-2013-0062>
- Otoritas Jasa Keuangan Republik Indonesia. (2016). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 29/POJK.04/2016 Tentang Laporan Tahunan Emiten atau Perusahaan Publik*. Otoritas Jasa Keuangan Indonesia. <https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/peraturan-ojk/Documents/Pages/POJK-Laporan-Tahunan-Emiten-Perusahaan-Publik/POJK-Laporan-Tahunan.pdf>
- Paramita, N. N. E. Y., Sujana, E., & Herawati, N. T. (2017). Pengaruh Financial Distress, Risiko Litigasi dan Pengungkapan Corporate Social Responsibility terhadap Manajemen Laba. *E-Journal Akuntansi SI*, 8(2). <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/13157>
- Pasaribu, R., Abubakar, E., & Daulay, M. (2019). An Analysis of the Effect of Profitability , Company Size , Institutional Ownership and Leverage on Earnings Management With Financial Difficulties as a Moderating Variable. *International Journal of Research and Review*, 6(6), 402–408. https://www.ijrrjournal.com/IJRR_Vol.6_Issue.6_June2019/IJRR0053.pdf
- 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>
- Pohan, C. A. (2016). *Manajemen Perpajakan: Strategi Perencanaan Pajak dan Bisnis*. Gramedia Pustaka.
- Pramana, R., & Firnanti, F. (2020). Motivation, Tax, and Firm's Condition Effect on Earnings Management. *17th International Symposium on Management (INSYMA) 2020*, 365–370. <https://doi.org/10.2991/aebmr.k.200127.075>
- Pramesti, I. A. J., & Budiasih, I. G. A. N. (2017). Pengaruh Asimetri Informasi, Leverage, Kepemilikan Manajerial, dan Kepemilikan Institusional Pada Manajemen Laba. *E-Jurnal Akuntansi*, 21(1), 200–226. <https://ocs.unud.ac.id/index.php/Akuntansi/article/view/30126>
- Puspitasari, E. P., Diana, N., & Mawardi, M. C. (2019). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba Pada Perusahaan Batu Bara. *E-JRA*, 08(03), 87–100. <http://www.riset.unisma.ac.id/index.php/jra/article/view/2386>

- Putri, L., & Rachmawati, S. (2018). Analisis Financial Distress dan Free Cash Flow dengan Proporsi Dewan Komisaris Independen sebagai Variabel Moderasi Terhadap Manajemen Laba. *Jurnal Keuangan Dan Perbankan*, 14(2), 54–61. <http://journal.ibs.ac.id/index.php/jkp/article/view/127>
- Rad, S. E. M., Salehi, H., & Pour, H. V. (2016). The Impact of Audit Quality and Ownership Structure on Earnings Management of Listed Firms on Tehran Stock Exchange. *International Business Management*, 10(10), 1827–1832. <https://medwelljournals.com/abstract/?doi=ibm.2016.1827.1832>
- 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>
- Republik Indonesia. (1995). *Undang-Undang Republik Indonesia Nomor 8 Tahun 1995 Tentang Pasar Modal*. Republik Indonesia. [https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/undang-undang/Documents/Pages/undang-undang-nomor-8-tahun-1995-tentang-pasar-modal/UU Nomor 8 Tahun 1995 \(official\).pdf](https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/undang-undang/Documents/Pages/undang-undang-nomor-8-tahun-1995-tentang-pasar-modal/UU%20Nomor%208%20Tahun%201995%20(official).pdf)
- Richardson, V. J. (1998). Information Asymmetry and Earnings Management: Some Evidence. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.83868>
- Rogers, J., & Stocken, P. C. (2003). Credibility of Management Forecasts. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.401700>
- Ronikusuma, F. Y., & Hadiprajitno, P. T. B. (2018). Pengaruh Surplus Arus Kas Bebas, Kualitas Audit, Leverage, Ukuran Perusahaan, dan Arus Kas Relatif Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 7(3), 1–15. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25571>
- Rosharlianti, Z., & Hidayat, R. (2019). The Effect of Tax Planning and Deferred Tax Liabilities on Earn Management. *Economics and Accounting Journal*, 2(2), 124–132. <https://doi.org/10.32493/eaj.v2i2.y2019.p124-132>
- Rosner, R. L. (2003). Earnings Manipulation in Failing Firms. *Contemporary Accounting Research*, 20(2), 361–408. <https://doi.org/https://doi.org/10.1506/8EVN-9KRB-3AE4-EE81>
- Sandmo, A. (2004). The theory of tax evasion: A retrospective view. *Journal of Public Economics*, 1–31. <https://users.iit.demokritos.gr/~vgeorgiou/Sandmo.pdf>

- Sari, A. R., & Meiranto, W. (2017). Pengaruh Perilaku Opportunistik, Mekanisme Pengawasan, dan Financial Distress Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 6(4), 1–17. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/18197>
- Sartono, A. (2001). *Manajemen Keuangan Teori dan Aplikasi*. BPFÉ.
- Savita, & Gautam, L. (2013). Income Tax Planning : A Study of Tax Saving Instruments. *International Journal of Management and Social Sciences Research*, 2(5), 83–91. <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.404.846&rep=rep1&type=pdf>
- Scott, W. R. (2015). *Financial Accounting Theory Seventh Edition* (7th ed.). Pearson Canada Inc.
- Setijaningsih, H. T. (2012). Teori Akuntansi Positif dan Konsekuensi Ekonomi. *Jurnal Akuntansi*, XVI(03), 427–438. <https://media.neliti.com/media/publications/75012-ID-teori-akuntansi-positif-dan-konsekuensi.pdf>
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.1055/s-2004-820924>
- Suandy, E. (2016). *Perencanaan Pajak*. Salemba Empat.
- Sugiono. (2004). Konsep, Identifikasi, Alat Analisis dan Masalah Penggunaan Variabel moderator. *Jurnal Studi Manajemen & Organisasi*, 1(2), 61–70. <https://ejournal.undip.ac.id/index.php/smo/article/view/4175>
- Sugiyono. (2015). *Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Sukmana, Y. (2015). *Bos Toshiba Dilaporkan Terlibat Skandal Penyimpangan Akuntansi*. <https://money.kompas.com/read/2015/07/21/161317026/.Bos.Toshiba.Dilaporkan.Terlibat.Skandal.Penyimpangan.Akuntansi>
- Suliyanto. (2011). *Ekonometrika Terapan: Teori & Aplikasi dengan SPSS*. ANDI.
- Sun, J., & Liu, G. (2013). Auditor industry specialization, board governance, and earnings management. *Managerial Auditing Journal*, 28(1), 45–64. <https://doi.org/10.1108/02686901311282498>
- Ujiyantho, M. A., & Pramuka, B. A. (2007). Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan (Studi Pada Perusahaan Go Publik Sektor Manufaktur). *Simposium Nasional Akuntansi X*, 1–26. <https://datakata.files.wordpress.com/2015/01/akpm-01.pdf>

- Utari, N. P. L. A., & Sari, M. M. R. (2016). Pengaruh Asimetri Informasi, Leverage, Kepemilikan Manajerial dan Kepemilikan Institusional Pada Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 15(3), 303–326. <https://ocs.unud.ac.id/index.php/Akuntansi/article/view/16390>
- Wardani, D. K., & Santi, D. K. (2018). Pengaruh Tax Planning, Ukuran Perusahaan, Corporate Social Responsibility (CSR) Terhadap Manajemen Laba. *Jurnal Akuntansi*, 6(1), 11–24. <https://doi.org/10.24964/ja.v6i1.536>
- Wareza, M. (2019). *Tiga Pilar dan Drama Penggelembungan Dana*. <https://www.cnbcindonesia.com/market/20190329075353-17-63576/tiga-pilar-dan-drama-penggelembungan-dana>
- Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory*. Prentice-Hall Inc.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156. <https://www.jstor.org/stable/247880>
- Wicaksono, A., & Hasthoro, H. A. (2014). Pengaruh Asimetri Informasi Terhadap Praktik Manajemen Laba (Studi Pada Perusahaan LQ-45 Yang Terdaftar di Bursa Efek Indonesia). *Jurnal Bisnis Dan Ekonomi*, 5(1), 31–47. http://jurnalefektif.janabadra.ac.id/wp-content/uploads/2015/11/Efektif-Juni-2014_3.pdf
- Wild, J. J., Subramanyam, K. R., & Halsey, R. F. (2005). *Financial Statement Analysis* (8th ed.). Salemba Empat.
- Wiryadi, A., & Sebrina, N. (2013). Pengaruh Asimetri Informasi, Kualitas Audit, dan Struktur Kepemilikan Terhadap Manajemen Laba. *WRA*, 1(2), 155–180. <http://ejournal.unp.ac.id/index.php/wra/article/view/2577>
- Yasser, S., & Soliman, M. (2018). The effect of Audit Quality on Earnings Management in Developing Countries: The Case of Egypt. *International Research Journal of Applied Finance*, 9(4), 216–231. https://www.researchgate.net/profile/Sarah-Yasser/publication/328137663_The_Effect_of_Audit_Quality_on_Earnings_Management_in_Developing_Countries_The_Case_of_Egypt/links/5bbb05864585159e8d8be733/The-Effect-of-Audit-Quality-on-Earnings-Management-in-Devel
- Yendrawati, R., & Asy'ari, E. F. (2017). The Role of Corporate Governance as a Leverage Moderating and Free Cash Flow on Earnings Management. *Jurnal Keuangan Dan Perbankan*, 21(3), 412–424. <https://doi.org/10.26905/jkdp.v21i3.704>

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.umy.ac.id/index.php/ai/article/view/1309>

Zakia, V., Diana, N., & Mawardi, M. C. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, Leverage, Profitabilitas, Pertumbuhan Penjualan Terhadap Manajemen Laba dengan Good Corporate Governance sebagai Variabel Moderating. *E-Journal Riset Akuntansi*, 08(04), 26–39. <http://ejurnal.unisri.ac.id/index.php/Akuntansi/issue/view/285>

Zandi, G., Sadiq, M., & Mohamad, S. (2019). Big-Four Auditors and Financial Reporting Quality: Evidence from Pakistan. *Humanities and Social Sciences Reviews*, 7(2), 369–375. <https://doi.org/10.18510/hssr.2019.7243>

<https://gopublic.idx.co.id/2016/06/22/manfaat-go-public/>

<https://www.idx.co.id/>

<https://www.knic.co.id/ja/perkembangan-industri-manufaktur-indonesia>

