

DAFTAR PUSTAKA

- Akintayo, J. S., & Salman, R. T. (2018). Effects of Audit Quality and Corporate Governance on Earnings Management of Quoted Deposit Money Banks in Nigeria. *International Journal of Economics and Management Engineering* Vol:12, No:6.
- Aprillian, S. K., Pratomo, D., & Asalam, A. G. (2020). Pengaruh Kualitas Audit, Kompensasi Bonus dan Dewan Komisaris Independen Terhadap Manajemen Laba (Studi Pada Perusahaan Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2015-2018). *e-Proceeding of Management : Vol.7, No.2*.
- Ayem, S., & Ongirwalu, S. N. (2020). Pengaruh Adopsi IFRS, Penghindaran Pajak, dan Kepemilikan Manajerial terhadap Manajemen Laba. *JIA (Jurnal Ilmiah Akuntansi)*.
- Basuki, A. T., & Prawoto, N. (2016). Analisis Regresi Dalam Penelitian Ekonomi & Bisnis (Dilengkapi Aplikasi SPSS & Eviews). Jakarta: PT RajaGrafindo Persada.
- Cahyaningsih, C., Taris, D., & Rahadiansyah, C. (2022). The Role of Profitability in Weakening the Effect of Environmental Performance on Environmental Disclosure. *AFRE Accounting and Financial Review*, 6(3), 405–414. <https://doi.org/10.26905/afr.v6i3.10593>
- Dina Cahyani, & Kartika Hendra. (2020). Pengaruh kepemilikan institusional, ukuran perusahaan, leverage dan tax planning terhadap manajemen laba (vol. 11, issue 2).
- Du, Q., & Shen, R. (2018). Peer performance and earnings management. *Journal of Banking and Finance*, 89, 125–137. <https://doi.org/10.1016/j.jbankfin.2018.01.017>
- Farida, A. L., & Sugesti, P. F. (2023). Determinant of Earnings Management: Financial Distress, Tax Planning, Audit Quality, and Public Accountant Firm Size. *JASF*, 6(1), 1–15. <https://doi.org/10.33005/jasf.v6i1.386>
- Felicya, C., & Sutrisno, P. (2020). PENGARUH KARAKTERISTIK PERUSAHAAN, STRUKTUR KEPEMILIKAN DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA (Vol. 22, Issue 1). <http://jurnaltsm.id/index.php/JBA>

- Fuad, F., Juliarto, A., Prasetyo, A. B., & Fahlevi, A. R. (2022). Early compliance with IFRS 16, earnings management, and corruption: evidence from Southeast Asia. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2141092>
- Habbash, M., & Alghamdi, S. (2017). Audit quality and earnings management in less developed economies: the case of Saudi Arabia. *Journal of Management and Governance*, 21(2), 351–373. <https://doi.org/10.1007/s10997-016-9347-3>
- Hadi, F. I., & Tifani, S. (2020). Pengaruh Kualitas Audit dan Auditor switching terhadap Manajemen Laba. *Jurnal Ilmiah Akuntansi dan Keuangan* Vol. 9, No. 2.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, V. 3, No. 4, pp. 305-360.
- Lily Yovianti, & Elizabeth Sugiarto Dermawan. (2020). Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan, Dan Kepemilikan Institusional Terhadap Manajemen Laba. *Jurnal Multiparadigma Akuntansi Tarumanagara*.
- Keri Zuroida Fatma, & Dian Agustia. (2019). The Influence of Family Control and Institutional Ownership of Profit Management. In *International Journal of Innovation, Creativity and Change*. www.ijicc.net (Vol. 9, Issue 8). www.ijicc.net
- Kusumaningtyas, M., Chariri, A., & Yuyetta, E. N. A. (2019). Information asymmetry, audit quality, and institutional ownership on earnings management: Evidence from mining companies listed on the Indonesia stock exchange. *International Journal of Engineering and Advanced Technology*, 8(5C), 126–139. <https://doi.org/10.35940/ijeat.E1018.0585C19>
- Lin, T. J., Chen, Y. P., & Tsai, H. F. (2017). The relationship among information asymmetry, dividend policy and ownership structure. *Finance Research Letters*, 20, 1–12. <https://doi.org/10.1016/j.frl.2016.06.008>
- Linda Safitri Dewi, & Nyoman Abundanti. (2019). pengaruh profitabilitas, likuiditas, kepemilikan institusional dan kepemilikan manajerial terhadap nilai perusahaan. *E-Jurnal Manajemen Universitas Udayana*, 8(10), 6099. <https://doi.org/10.24843/ejmunud.2019.v08.i10.p12>
- Scott, W. R. (2015). *FINANCIAL ACCOUNTING THEORY* Seventh Edition. www.pearsoncanada.ca.

Sekaran, U., & Bougie, R. (2020). Research methods for business a skill building approach (8th ed). John Wiley & Sons.

Sugiyono. (2020). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.

Sulistyanto. (2018). Manajemen Laba Teori Dan Model Empiris. Jakarta: Gramedia.

Windi Novianti dan Wendy May Agustian, 2018, Improving Corporate Values Through the Size of Companies and Capital Structures, ICOBEST; Atlantis Press 225, 255-257