

DAFTAR PUSTAKA

- Abata, M. A., & Migiro, S. O. (2016). Corporate governance and management of earnings: empirical evidence from selected Nigerian-listed companies. *Journal of Economics and Behavioural Studies*, 8(3), 54-74.
- Alareeni, B. (2018). Does corporate governance influence earnings management in listed companies in Bahrain Bourse? *Journal of Asia Business Studies*.
- Alzoubi, E. S. S. (2019). Audit committee, internal audit function and earnings management: evidence from Jordan. *Meditari Accountancy Research*.
- Baatour, K., Othman, H. B., & Hussainey, K. (2017). The effect of multiple directorships on real and accrual-based earnings management. *Accounting Research Journal*.
- Bendickson, J., Muldoon, J., Liguori, E. W., & Davis, P. E. (2016). Agency theory: background and epistemology. *Journal of Management History*.
- Burgstahler, D., & Dichev, I. (1997). Earnings management to avoid earnings decreases and losses. *Journal of accounting and economics*, 24(1), 99-126.
- Cadbury, A. (1992). *Report of the committee on the financial aspects of corporate governance* (Vol. 1): Gee.
- Chang, H.-Y., Liang, L.-H., & Yu, H.-F. (2019). Market power, competition and earnings management: accrual-based activities. *Journal of Financial Economic Policy*.
- Chatterjee, C. (2019). Board quality and earnings management: evidence from India. *Global Business Review*, 0972150919856958.
- Clements, C., Neill, J. D., & Wertheim, P. (2015). Multiple directorships, industry relatedness, and corporate governance effectiveness. *Corporate Governance*.
- Cohen, J. R., Krishnamoorthy, G., & Wright, A. (2004). The corporate governance mosaic and financial reporting quality. *Journal of accounting literature*, 87-152.
- Dhaliwal, D., Naiker, V., & Navissi, F. (2010). The association between accruals quality and the characteristics of accounting experts and mix of expertise on audit committees. *Contemporary Accounting Research*, 27(3), 787-827.
- Fama, E. F., & Jensen, M. C. (1983). Separation of ownership and control. *The journal of law and Economics*, 26(2), 301-325.
- Ferris, S. P., Liao, M.-Y. S., & Tamm, C. (2018). The compensation of busy directors: An international analysis. *Research in International Business and Finance*, 46, 294-312.
- García-Meca, E., & Sánchez-Ballesta, J. P. (2009). Corporate governance and earnings management: A meta-analysis. *Corporate governance: an international review*, 17(5), 594-610.
- Ghafran, C., & O'Sullivan, N. (2013). The governance role of audit committees: reviewing a decade of evidence. *International Journal of Management Reviews*, 15(4), 381-407.

- Habbash, M. (2010). *The effectiveness of corporate governance and external audit on constraining earnings management practice in the UK*. Durham University.
- Inaam, Z., & Khamoussi, H. (2016). Audit committee effectiveness, audit quality and earnings management: a meta-analysis. *International Journal of Law and Management*.
- James, H. L., Wang, H., & Xie, Y. (2018). Busy directors and firm performance: Does firm location matter? *The North American Journal of Economics and Finance*, 45, 1-37.
- Jensen, M. C., & Meckling, W. H. (1979). Theory of the firm: Managerial behavior, agency costs, and ownership structure *Economics social institutions* (pp. 163-231): Springer.
- Jones, J. J. (1991). Earnings management during import relief investigations. *Journal of accounting research*, 29(2), 193-228.
- Kapoor, N., & Goel, S. (2017). Board characteristics, firm profitability and earnings Management: Evidence from India. *Australian Accounting Review*, 27(2), 180-194.
- Kavitha, D., & Nandagopal, R. (2019). Impact of the busyness and board independence on the discretionary disclosures of Indian firms. *International Journal of Law and Management*.
- Lin, J. W., & Hwang, M. I. (2010). Audit quality, corporate governance, and earnings management: A meta-analysis. *International Journal of Auditing*, 14(1), 57-77.
- Mersni, H., & Othman, H. B. (2016). The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region. *Journal of Islamic Accounting and Business Research*.
- Prabowo, D. A. (2014). Pengaruh Komisaris Independen, Indeendensi Komite Audit, Ukuran Dan Jumlah Pertemuan Komite Audit Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia 2010–2012). *Accounting Analysis Journal*, 3(1).
- Qamhan, M. A., Haat, M. H. C., Hashim, H. A., & Salleh, Z. (2018). Earnings management: do attendance and changes of audit committee members matter? *Managerial Auditing Journal*.
- Safari, M. (2017). Board and audit committee effectiveness in the post-ASX Corporate Governance Principles and Recommendations era. *Managerial Finance*.
- Saftiana, Y., Mukhtaruddin, M., Putri, K., & Ferina, I. (2014). Corporate governance quality, firm size and earnings management: empirical study in Indonesia Stock Exchange. *Investment management and financial innovations*(14, Iss. 4), 105-120.
- Sarkar, J., & Sarkar, S. (2000). Large shareholder activism in corporate governance in developing countries: Evidence from India. *International Review of Finance*, 1(3), 161-194.
- Scott, D. W. (2015). *Multivariate density estimation: theory, practice, and visualization*: John Wiley & Sons.

- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*: John Wiley & Sons.
- Soon, K., & Wee, K. (2011). Earning Management: Is it Good or Bad? Available at SSRN 1775400.
- Sukeecheep, S., Yarram, S., & Al Farooque, O. (2013). *Earnings management and board characteristics in Thai listed companies*. Paper presented at the International Conference on Business, Economics and Accounting.
- Sulistyanto, S. (2008). *Manajemen Laba (Teori & Model Empiris)*: Grasindo.
- Tham, Y. H., Sultana, N., Singh, H., & Taplin, R. (2019). Busy boards and earnings management—an Australian perspective. *Asian Review of Accounting*.
- Vajriyanti, E., Subekti, I., & Ghofar, A. (2017). Pengaruh Mekanisme Komite Audit Terhadap Manajemen Laba: Studi Empiris Pada Perusahaan Yang Melakukan Manajemen Laba Untuk Menghindari Kerugian. *Jurnal Reviu Akuntansi dan Keuangan*, 6(1).
- Wood, B. D. (2010). Agency theory and the bureaucracy *The Oxford handbook of American bureaucracy*.
- Yasser, Q. R., & Al Mamun, A. (2015). The impact of CEO duality attributes on earnings management in the East. *Corporate Governance*.