

DAFTAR PUSTAKA

- Alam, N., & Homy, A. (2020). Research in International Business and Finance The impact of corporate governance and agency effect on earnings management – A test of the dual banking system. *Research in International Business and Finance*, 54(April), 101242. <https://doi.org/10.1016/j.ribaf.2020.101242>
- Ammann, M., Oesch, D., & Schmid, M. M. (2013). Product market competition, corporate governance, and firm value: Evidence from the EU area. *European Financial Management*, 19(3), 452–469. <https://doi.org/10.1111/j.1468-036X.2010.00605.x>
- Bendickson, J., Muldoon, J., Liguori, E. W., & Davis, P. E. (2016). Agency Theory: Background and Epistemology. *Academy of Management Proceedings*, 2016(1), 12665. <https://doi.org/10.5465/ambpp.2016.12665abstract>
- Chen, H., Jory, S., & Ngo, T. (2020). Earnings management under different ownership and corporate governance structure: A natural experiment with master limited partnerships. *Quarterly Review of Economics and Finance*, 76, 139–156. <https://doi.org/10.1016/j.qref.2019.05.005>
- Cicilia, S. (2017). *OJK: Larasati melanggar UU Pasar Modal*.
- Deil, S. A. F. (2013). *10 Kasus Penipuan Keuangan Terbesar Sepanjang Sejarah*.
- detikFinance. (2004). *Bapepam Denda Mantan Direksi Indofarma*.
- El Diri, M., Lambrinoudakis, C., & Alhadab, M. (2020). Corporate governance and earnings management in concentrated markets. *Journal of Business Research*, 108(November 2019), 291–306. <https://doi.org/10.1016/j.jbusres.2019.11.013>
- Forddanta, D. H. (2014). *Beban Meningkat, laba bersih ADES tergerus 33%*.
- Giroud, X., & Mueller, H. M. (2011). Corporate Governance, Product Market Competition, and Equity Prices. *Journal of Finance*, 66(2), 563–600. <https://doi.org/10.1111/j.1540-6261.2010.01642.x>
- Gunny, K. A. (2010). The relation between earnings management using real activities manipulation and future performance: Evidence from meeting earnings benchmarks. *Contemporary Accounting Research*, 27(3), 855–888. <https://doi.org/10.1111/j.1911-3846.2010.01029.x>
- Hartomo, G. (2019). *Kronologi Kasus Laporan Kuangan Garuda Indonesia hingga Kena Sanksi*.
- Healy, P. M., & Walhen, J. M. (1999). A Review of the Earnings Management Literature and its Implicationsfor Standard Setting. *Journal of Business Finance and Accounting*, 1–36.
- Heidarpour, F., & Habibipour, M. (2015). The Relationship between Product Market Power and Earnings Management in Tehran Stock Exchange. *Indian Journal of Science and Technology*, 8(12). <https://doi.org/10.17485/ijst/2015/v8i12/70729>
- Indrajaya, G., & Setiadi, R. (2011). Pengaruh Struktur Aktiva, Ukuran Perusahaan, Tingkat Pertumbuhan, Profitabilitas dan Risiko Bisnis Terhadap Struktur Modal:

Studi Empiris Pada Perusahaan Sektor Pertambangan yang Listing di Bursa Efek Indonesia Periode 2004-2007. *Maksi*, 6(2).

Investopedia Staff. (2020). *What is Earnings Management*.

Jensen, C. M., & Meckling, H. W. (1976). Teory of The Firm: Managerial, Behaviour, Agency Cost, and Ownership Structure. *Financial Economics* 3, 305–360.

Kao, L., Chen, A., & Lu, C. S. (2018). Ex ante and ex post overvalued equities: The roles of corporate governance and product market competition. *Asia Pacific Management Review*, 23(3), 209–221. <https://doi.org/10.1016/j.apmr.2017.07.002>

Karuna, C., Subramanyam, K. R., & Tian, F. (2015). Competition and earnings management. *Working Paper*, 213, 49. https://www.uts.edu.au/sites/default/files/Christo_Karuna_2016_Summer_Conference.pdf

Keputusan Sek Kemen BUMN No. SK-16/S.MBU/2012. (2012). *Tentang Indikator Penilaian & Evaluasi Atas Penerapan GCG Pada BUMN* (p. 11).

Lemma, T. T., Negash, M., Mlilo, M., & Lulseged, A. (2018). Institutional ownership, product market competition, and earnings management: Some evidence from international data. *Journal of Business Research*, 90(May), 151–163. <https://doi.org/10.1016/j.jbusres.2018.04.035>

Luthan, E., Satria, I., & Ilmainir. (2016). The Effect of Good Corporate Governance Mechanism to Earnings Management before and after IFRS Convergence. *Procedia - Social and Behavioral Sciences*, 219, 465–471. <https://doi.org/10.1016/j.sbspro.2016.05.021>

Mansor, N., Che-Ahmad, A., Ahmad-Zaluki, N. A., & Osman, A. H. (2013). Corporate Governance and Earnings Management: A Study on the Malaysian Family and Non-family Owned PLCs. *Procedia Economics and Finance*, 7(Icebr), 221–229. [https://doi.org/10.1016/s2212-5671\(13\)00238-4](https://doi.org/10.1016/s2212-5671(13)00238-4)

Muda, I., Maulana, W., Siregar, H. S., & Indra, N. (2018). *The Analysis of Effects of Good Corporate Governance on Earnings Management in Indonesia with Panel Data Approach*. 22(2), 599–625.

Oh, F. D., & Shin, S. S. (2020). Does product market competition affect corporate governance? Evidence from corporate takeovers. *Journal of Empirical Finance*, 59(August 2019), 68–87. <https://doi.org/10.1016/j.jempfin.2020.09.001>

Osma, B. G. (2008). Board independence and real earnings management: The case of R&D expenditure. *Corporate Governance: An International Review*, 16(2), 116–131. <https://doi.org/10.1111/j.1467-8683.2008.00672.x>

Porter, M. E. (1990). *Books by competitive strategy*. <http://www.mim.ac.mw/books/Michael E. Porter - Competitive Strategy.pdf>

Riwayati, H. E., Markonah, & Siladjaja, M. (2016). Implementation of Corporate Governance Influence to Earnings Management. *Procedia - Social and Behavioral Sciences*, 219, 632–638. <https://doi.org/10.1016/j.sbspro.2016.05.044>

S. Latif, A., & Abdullah, F. (2015). The Effectiveness of Corporate Governance in Constraining Earnings Management in Pakistan. *The Lahore Journal of Economics*,

- 20(1), 135–155. <https://doi.org/10.35536/lje.2015.v20.i1.a5>
- Shan, Y. G. (2015). Value relevance, earnings management and corporate governance in China. *Emerging Markets Review*, 23, 186–207. <https://doi.org/10.1016/j.ememar.2015.04.009>
- Shen, L. (2016). Research on industry competition, ownership structure and earnings management: Empirical analysis based on listed bank. *International Journal of Smart Home*, 10(3), 221–230. <https://doi.org/10.14257/ijsh.2016.10.3.31>
- Solimun, Fernandes, A. A. R., & Nurjannah. (2017). *Metode Statistika Multivariat : Pemodelan Persamaan Struktural (SEM) Pendekatan WarpPLS*.
- Sulistiawan, D., & Rudiawarni, F. A. (2019). Industrial competition and earnings quality in Indonesia. *International Journal of Economic Policy in Emerging Economies*, 12(2), 121–129. <https://doi.org/10.1504/IJEPEE.2019.099727>
- Suteja, J., & Pasundan, U. (2020). *MODUL PRAKTIKA DASAR-DASAR MANAJEMEN KEUANGAN*. June.
- Tang, H. W., & Chen, A. (2020). How do market power and industry competition influence the effect of corporate governance on earnings management? *Quarterly Review of Economics and Finance*, 78, 212–225. <https://doi.org/10.1016/j.qref.2020.02.001>
- Taruno, S. aji. (2013). PENGARUH CORPORATE GOVERNANCE TERHADAP KUALITAS LABA: MANAJEMEN LABA SEBAGAI VARIABEL INTERVENING Dipublikasikan Agustus 2013. *Accounting Analysis Journal*, 2(3), 323–329.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.
- Widuri, R., & Sutanto, J. E. (2019). *Differentiation Strategy and Market Competition as Determinants of Earnings Management*. 69(Teams 2018), 171–176. <https://doi.org/10.2991/teams-18.2019.30>
- Yeh, Y. H., & Liao, C. C. (2020). The impact of product market competition and internal corporate governance on family succession. *Pacific Basin Finance Journal*, 62(September 2018), 101346. <https://doi.org/10.1016/j.pacfin.2020.101346>