

DAFTAR PUSTAKA

- Abbott, L., Parker, S. & Peters, G. (2004), “Audit committee characteristics and restatements”, *Auditing: A Journal of Practice & Theory* 23,69–87.
- Acock, A. (2008). “*A Gentle Introduction to Stata*”. Stata press.
- Agustia, Dian. (2013). “Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba”. *Jurnal Akuntansi dan Keuangan*, 15 (01), 27-42
- Anshori, M., & Iswati, S. (2009). *Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Appelbaum, S.H. & Shapiro, B.T.(1993). “Why Can’t men lead like women?”. *Leadership and Organization Development Journal*. 14(7), 28-34.
- Al-Thuneibat, A.A., Al Issa, R.T.I. & Baker, R.A.A. (2011). “Do audit tenure and firm size contribute to audit quality? Empirical evidence from Jordan”. *Managerial Auditing Journal*, 26(4), 317-334.
- Alves, S. (2013). The impact of audit committee existence and external audit on earnings management: Evidence from Portugal. *Journal of Financial Reporting and Accounting*, 11(2), 143-165.
- Alzoubi, E. S. S. (2017). Audit quality, debt financing, and earnings management: Evidence from Jordan. *Journal of International Accounting, Auditing and Taxation*, 30, 69–84.
- Arun, T. G., Almahrog, Y. E., & Aribi, Z. A. (2015). Female directors and earnings management: Evidence from UK companies. *Int. Rev. Financ. Anal.* 39, 137–146.
- Beams, Joseph, Wachira Boonyanet, Chatraphorn, dan Yan Yun - Chia.(2013). “The Effect of CEO and CFO Resignations on Going Concern Opinions”.
- Belkaoui, Ahmed, Riyahi. (2000). Teori Akuntansi. Penerbit Salemba Empat. edisi pertama jilid 1. Jakarta
- Butler, M., Leone, A. J., & Willenborg, M. (2004). “An empirical analysis of auditor reporting and its association with abnormal accruals”. *Journal of Accounting and Economics*, 37, 139–165.
- Butler, M., Leone, A. J., & Willenborg, M. (2004). “An empirical analysis of auditor reporting and its association with abnormal accruals.” *Journal of Accounting and Economics*, 37, 139–165.

- Casterella, J.R. and Johnston, D., (2013). Can the academic literature contribute to the debate over mandatory audit firm rotation?.*Research in Accounting Regulation*, 25 (1), pp.108-116.
- Chen, C. J. P., Chen, S., & Su, X. (2001). "Profitability regulation, earnings management, and modified audit opinions: Evidences from China". *Auditing: A Journal of Practice & Theory*, 20(2), 9–30.
- Cohen, D., Dey, A. and Lys, T. (2004), 'Trends in Earnings Management and Informativeness of Earnings Announcements in the Pre- and Post-Sarbanes Oxley Periods', Working Paper, Northwestern University
- Cristiani, Inggrid & Nugrahanti. (2014). "Pengaruh Kualitas Audit Terhadap Manajemen Laba". *Jurnal Akuntansi dan Keuangan*, Vol. 16, No. 1, Mei 2014, 52-62
- DeAngelo, L. E. (1981). "Auditor size and audit quality". *Journal of Accounting and Economics*, 3(3), 183–199.
- Gerayli, M., Ma'atofa, S., & Yane Sari, A.M. (2011). "Impact of Audit Quality on Earning Management: From Iran". *International Research Journal of Finance and Economics*, Issues 66, pp. 77-84.
- Gull, A. A., Nekhili, M., Nagati, H., & Chtioui, T. (2018). Beyond gender diversity: How specific attributes of female directors affect earnings management. *The British Accounting Review*, 50(3), 255–274.
- Habbash, M., & Alghamdi, S. (2016). Audit quality and earningsmanagement in less developed economies: the case of Saudi Arabia. *Journal of Management & Governance*, 21(2), 351–373.
- Hassanzadeh, R.B., Ahmadzade, Y. and Habibi, S., (2013). The study of auditing quality effect on earnings managemet (emphasizing at interim financial statements) evidenced from Iran. *Life Science Journal*, 10 (1s).
- 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.
- Herbohn, K., & Ragunathan, V. (2008). "Auditor reporting and earnings management: Some additionalevidence". *Accounting and Finance*., 48(2008), 575–601.
- <https://www.bareksa.com/id/text/2015/02/25/bei-laporan-keuangan-inovisi-salah-saji-suspen-saham-belum-akan-dibuka/9562/analysis>

<https://bisnis.tempo.co/read/113735/bapepam-denda-direktur-utama-agis-rp-5-miliar>

- Ishak, M., Mansor N., Maruhun, E. (2013). "Auditor Market Concentration and Auditor's industry specialization". *Social and Behavioral Sciences*.
- Ishak, R., N.A. Amran., & K.B.A. Manaf. (2016). "Leadership Structure, Gender Diversity and Audit Quality Influence on Earnings Management in Malaysian Listed Companies". *International Review of Management and Marketing*, 6(S8) 342-345.
- Jackson, Andrew B., Michael Moldrich, dan Peter R. (2008). "Mandatory Audit Firm Rotation and Audit Quality." *Managerial Auditing Journal*, Vol. 23 No 5, pp 420-437.
- Jensen, M.C. and Meckling, W.H. (1976), 'Theory of the firm: Managerial behavior, agency costs, and ownership structure', *Journal of Financial Economics*, Vol. 3, pp. 305-360.
- Keputusan Menteri Badan Usaha Milik Negara Nomor: Kep-103/MBU/2002.
- Khalil, M., & Ozkan, A. (2016). Board Independence, Audit Quality and Earnings Management: Evidence from Egypt. *Journal of Emerging Market Finance*, 15(1), 84–118.
- Knapp, M. (1987), 'An empirical study of audit committee support for auditors involved in technical disputes with client management' *The Accounting Review*, Vol. 62, pp. 578-588
- Knechel, W.R., V. Naiker, and G. Pacheco. (2007) "Does Auditor Industry Specialization Matter? Evidence From Market Reaction To AuditorSwitches." *Auditing: A Journal of Practice & Theory* 26, no. 1: 19-45.
- Krishnan, G. (2003). "Does big 6 auditor industry expertise constrain earnings management?" *Accounting Horizons*, 17 (Suppl.), 1–16.
- Kono, F.D. Permatasari. 2013. "Pengaruh Arus Kas Bebas, Ukuran KAP, Spesialisasi Industri KAP, Audit tenure dan Independensi Auditor Terhadap Manajemen Laba." *Diponegoro Journal of Accounting*, Vol. 2 No. 3. ISSN: 2337-3806
- Kusharyanti. (2003). "Research Finding on Audit Quality, and Future Research Topics". *Accounting & Management Journal*. Vol. 14 No. 3 pp. 29-38

- Kwon, S.Y., Lim, C.Y. and Tan, P.M.S., (2007). Legal systems and earnings quality: The role of auditor industry specialization. *Auditing: A Journal of Practice & Theory*, 26 (2), pp.25-55.
- Lim, C.Y. and Tan, P. M. S. (2009), 'Control divergence, timeliness in loss recognition, and the role of industry specialization: Evidence from around the world', *Journal of Accounting, Auditing and Finance*, Vol. 24, No. 2, pp. 295-332
- Lin, J. W. and Hwang, M. I. (2010), 'Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis', *Int. J. Audit.*, Vol. 14, No. 1, pp. 57-77.
- Mahdi, Safari and Momeni, Abolfazi. (2011). "Impact of Audit Quality on Earnings Management Evidence from Iran." *International ResearchJournal of Finance and Economics*, Issue 66
- Manry, D.L., Mock, T.J. and Turner, J.L. (2008), 'Does Increased Audit Partner Tenure Reduce Audit Quality', *Journal of Accounting, Auditing & Finance*, Vol. 23, No. 4, pp. 553-572.
- Marshall A. Geiger and K. Raghunandan (2002) Auditor Tenure and Audit Reporting Failures. *AUDITING: A Journal of Practice & Theory*: March 2002, Vol. 21, No. 1, pp. 67-78.
- McMullen, D. and Raghunandan, K. (1996), 'Enhancing audit committee effectiveness', *Journal of Accountancy*, Vol. 182, pp. 79-81.
- Mitchell, V. Z., Singh, H. and Singh, I. (2008), 'Association between independent audit committee members' human-resource features and underpricing. The case of Singapore IPOs from 1997-2006', *Journal of Human Resource Costing & Accounting*, Vol. 12, No. 3, pp. 179- 212.
- Piot, C. and Janin, R. (2007), 'External auditor, audit committee and earnings management in France', *Europeans accounting review*, Vol. 16, No. 12, pp. 223-246.
- Porter, B., Simon, J., & Hatherly, D. (2003). Principles of external auditing (2nd ed.). UK: Wiley.
- Reichelt, K.J. and Wang, D., (2010). "National and office-specific measures of auditor industry expertise and effects on audit quality". *Journal of Accounting Research*, 48(3), pp.647- 686

- Rosner, R. L. (2003). "Earning Manipulation in Failing Firms." *Contemporary Accounting Research*, 20(2), 361-408
- Rusmin, R. (2010). "Auditor quality and earnings management: Singaporean evidence". *Managerial Auditing Journal*, 25(7), 618-638
- Srinindhi, B., Gul, F.A., & Tsui, J.(2011). "Female Directors and Earning Quality. *Contemporary Accounting Research*.28(5), 1610-1644.
- Sugiarti, Ika. (2015). "Pengaruh Kualitas Audit terhadap Manajemen laba (Studi pada Perusahaan Perbankan di Bursa Efek Indonesia tahun 2012-2014)." *E-jurnal Ekonomi Bisnis dan Akuntansi*.
- Sun, J., Liu, G., & Lan, G. (2010). "Does Female Directorship on Independent Audit Committees Constrain Earning Management?". *Journal of Business Ethics*, 99: 369-382
- Watkins, et al. (2004). "Audit Quality: A Synthesis Of Theory and Empirical Evidence".*Journal Of Accounting Literature* Vol 23.
- Yasser, Soliman. (2018). "The Effect Of Audit Quality on Earning Management in Developing Countries : The Case of Egypt". *International Research Journal Of Applied Finance*. Vol 9.
- Zalata, A. M., Tauringana, V., & Tingbani, I. (2018). "Audit committee financial expertise, gender, and earnings management: Does gender of the financial expert matter?"*International Review of Financial Analysis*, 55, 170–183.