

## DAFTAR PUSTAKA

- Albersmann, B. T., & Hohenfels, D. 2017. "Audit committees and earnings management—Evidence from the German two-tier board system". *Schmalenbach Business Review*, 18(2), 147-178.
- Alves, S. 2013. "The impact of audit committee existence and external audit on earnings management: Evidence from Portugal". *Journal of Financial Reporting & Accounting*, 11(2), 143-165.
- Alzoubi, E. S. S. 2019. "Audit committee, internal audit function and earnings management: evidence from Jordan". *Meditari Accountancy Research*, 27(1), 72-90.
- Amar, A. B. 2014. "The Effect Of Audit Committee Financial Experts on Earnings Management". *International Journal Managerial and Financial Accounting*, 6(2)
- Anshori, Muslich, & Iswati, Sri. 2009. *Metode Penelitian Kuantitatif*. Surabaya: Pusat Percetakan dan Penerbitan UNAIR.
- Balsam, S., Krishnan, J., & Yang, J. S. 2003. "Auditor industry specialization and earnings quality". *Auditing: A journal of practice & Theory*, 22(2), 71-97.
- Basuki, A. T., & Prawoto, N. 2016. Analisis Regresi Dalam Penelitian Ekonomi & Bisnis (Dilengkapi Aplikasi Spss & Eviews).
- Baxter, P., & Cotter, J. 2009. "Audit committees and earnings quality". *Accounting & Finance*, 49(2), 267-290.
- Bédard, J., Chtourou, S. M., & Courteau, L. 2004. "The effect of audit committee expertise, independence, and activity on aggressive earnings management". *Auditing: A Journal of Practice & Theory*, 23(2), 13-35.
- Bursa Efek Indonesia. 2017. *Laporan Keuangan dan Tahunan*. [www.idx.co.id](http://www.idx.co.id). Diakses 27 Mei 2019
- Bushman, R. M., & Smith, A. J. 2003. "Transparency, financial accounting information, and corporate governance". *Financial Accounting Information, and Corporate Governance. Economic Policy Review*, 9(1).
- Carcello, J. V., & Nagy, A. L. 2002. "Auditor industry specialization and fraudulent financial reporting". *In Symposium on Auditing Problems*. University of Kansas.

- Carcello, J. V., & Neal, T. L. 2000. "Audit committee composition and auditor reporting". *The Accounting Review*, 75(4), 453-467.
- Chen, J., Duh, R. R., & Shiue, F. N. 2008. "The effect of audit committees on earnings–return association: Evidence from foreign registrants in the United States". *Corporate Governance: An International Review*, 16(1), 32-40.
- Chen, S., & Komal, B. 2018. "Audit committee financial expertise and earnings quality: A meta-analysis". *Journal of Business Research*, 84, 253-270.
- COSO. (2013). 2013 Internal Control – *Integrated Framework*. Online. <https://www.coso.org/Pages/guidance.aspx>, diakses 17 Januari 2019.
- Davidson, S., Stickney, C. and Weil, R., 1987. "Accounting: The language of business. Thomas Horton and Daughter". *Sun Lakes Arizona*.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. 1999). "Detecting earnings management". *Accounting review*, 193-225.
- DeFond, Mark L., Rebecca N. Hann, and Xuesong Hu. 2005. "Does The Market Value Financial Expertise on Audit Committee of Board Of Directors?" *Journal of Accounting Research* 43,
- Detik Finance. 2018. OJK Beberkan Awal Perjalanan Kasus SNP Finance. Online. <https://finance.detik.com/moneter/d-4230267/ojk-beberkan-awal-perjalanan-kasus-snp-finance>, diakses 3 April 2019.
- De Vlaminck, N., & Sarens, G. 2015. "The relationship between audit committee characteristics and financial statement quality: evidence from Belgium". *Journal of Management & Governance*, 19(1), 145-166.
- Ebraheem Saleem Salem Alzoubi, 2019 "Audit committee, internal audit function and earnings management: evidence from Jordan", *Meditari Accountancy Research*, <https://doi.org/10.1108/MEDAR-06-2017-0160>
- Fairuzza, Murni, & Halim Deddy Perdana. 2014. "Pengaruh Karakteristik Komite Audit terhadap Manajemen Laba Studi Kasus Pada Perusahaan Listing di Bursa Efek Indonesia Periode 2013". *Skripsi*, Surakarta: Fakultas Ekonomi dan Bisnis, Sebelas Maret.
- Fama, E. F., & Jensen, M. C. 1983. "Agency problems and residual claims". *The journal of law and Economics*, 26(2), 327-349.
- Ghozali, Imam. 2005. *Aplikasi Analisis Multivariate dengan SPSS*. Semarang: Badan Penerbit UNDIP.

- Giulia Leoni and Cristina Florio. 2015. "A comparative history of earnings management literature from Italy and the US". *Accounting History*, November 2015, Vol. 20, No. 4, pp. 490-517. <https://doi.org/10.1177/1032373215602079>
- Gumaniti, Tatang Ari. 2000. "Earning Management". *Jurnal akuntansi dan keuangan*, Vol 2 (2)"
- Habbash, M., Sindezingue, C., & Salama, A. 2013. "The effect of audit committee characteristics on earnings management: Evidence from the United Kingdom". *International Journal of Disclosure and Governance*, 10(1), 13-38.
- Hamdan, A. M., Al-Hayale, T., & Aboagela, E. M. 2012. "The Impact of Audit Committee Characteristics on Earnings Management: Additional Evidence from Jordan". In *European Business Research Conference Proceedings*.
- 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.
- Ikatan Komite Audit Indonesia (IKAI). 2010. *Komite audit*. ([www.ikai.co.id](http://www.ikai.co.id))
- International Finance Corporation Advisory Services in Indonesia. (2018). "The 2<sup>nd</sup> Indonesia Corporate Governance Manual". Jakarta: International Finance Corporation Indonesia
- Jensen, Michael C. dan William H. Meckling. 1976. "Theory of The Firm: Managerial Behaviour, Agency Costs and Ownership Structure". *Journal of Financial Economics*, October, 1976, 3(4): pp:305-306.
- Joseph V. Carcello and Terry L. Neal. 2000. "Audit Committee Composition and Auditor Reporting". *The Accounting Review*: October 2000, Vol. 75, No. 4, pp. 453-467.
- Kathryn M. Zuckweiler Kirsten M. Rosacker Suzanne K. Hayes , 2016, "Business Students' Perceptions of Corporate Governance Best Practices", *Corporate Governance: The International Journal of Business in Society*, Vol. 16 Iss 2 pp. –
- Komite Nasional Kebijakan Governance (KNKG). 2006. *Pedoman Umum GCG Indonesia*, Jakarta.
- Krishnagopal Menon and David D. Williams. 2004. "Former Audit Partners and Abnormal Accruals". *The Accounting Review*: October 2004, Vol. 79, No. 4, pp. 1095-1118. (10.2308/accr.2004.79.4.1095)

- Leng, J., & Li, L. 2011. "Analysis of the relationship between listed companies' earnings quality and internal control information disclosure". *Modern Economy*, 2(05), 893.
- Menon, K., & Williams, D. D. 2004. "Former audit partners and abnormal accruals". *The Accounting Review*, 79(4), 1095-1118.
- Messod D. Beneish. 2001."Earnings management: a perspective", *Managerial Finance*, Vol. 27 Issue: 12, pp.3-17, <https://doi.org/10.1108/03074350110767411>
- Michael C. Jensen. 1983. "Foundations Of Organizational Strategy", *Journal of Law and Economics*, Vol. 26
- Moeller, Robert R ; Herbert Witt, Victor Z. Brink, 2012, Brink's Modern Internal Auditing, 5th Edition, New York : John Willey and Son Inc.
- Mohd Saleh, N., Mohd Iskandar, T., & Mohid Rahmat, M. 2007. "Audit committee characteristics and earnings management: Evidence from Malaysia". *Asian Review of Accounting*, 15(2), 147-163.
- murya saad habbash Salim Alghamdi .2015. "The perception of earnings management motivations in Saudi public firms", *Journal of Accounting in Emerging Economies*, Vol. 5 Iss 1 pp.
- Panda, B., & Leepsa, N. M. 2017. "Agency theory: Review of theory and evidence on problems and perspectives". *Indian Journal of Corporate Governance*, 10(1), 74-95.
- Paramitha. Pradjna. 2012. "Pengaruh kinerja lingkungan dan corporate social responsibility (CSR) disclosure sebagai upaya pelestarian lingkungan terhadap kinerja keuangan perusahaan" *Skripsi*, Surabaya : Fakultas Ekonomi dan Bisnis, Universitas Airlangga
- Peraturan OJK Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Saha, A.K. and Arifuzzaman, S., 2011. "Management Disclosures on Internal Control in Annual Reports-A Study on Banking Sector: Bangladesh Perspective". *International Journal of Economics and Finance*, 3(5).
- Sandra Alves , (2013),"The impact of audit committee existence and external audit on earnings management", *Journal of Financial Reporting & Accounting*, Vol. 11 Iss 2 pp. 143 – 165
- Scott, William R. 2015. *Financial Accounting Theory*. Seventh Edition. Toronto, Ontario: Prentice Hall

- Schipper, Katherine. 1989. "Earnings management." *Accounting horizons* 3, no. 4 1989: 91.
- Setiawati, L. and Na'im, A., 2000. Manajemen laba. *Journal of Indonesian Economy and Business*, 15(4), pp.424-441.
- Shabir Ahmad Rosmini Omar, 2016,"Basic corporate governance models: a systematic review", *International Journal of Law and Management*, Vol. 58 Iss 1 pp. 73 – 107
- Sharma, V., Naiker, V., & Lee, B. 2009. "Determinants of audit committee meeting frequency: Evidence from a voluntary governance system". *Accounting Horizons*, 23(3), 245-263.
- Statement of Financial Accounting Concepts.2012. (SFAC) No. 2
- Suaryana, A. 2005. Pengaruh komite audit terhadap kualitas laba. *Jurnal Ilmiah Akuntansi dan Bisnis*.
- Sulistyanto, H. Sri. 2008. Manajemen Laba, Teori dan Model Empiris. Jakarta: grasindo
- Surat Edar OJK Nomor 30 /SEOJK.04/2016 tentang Bentuk Dan Isi Laporan Tahunan Emiten Atau Perusahaan Publik
- Tempo. 2003. Bapepam: Kasus Kimia Farma Merupakan Tindak Pidana. Online. <https://bisnis.tempo.co/read/33339/bapepam-kasus-kimia-farma-merupakan-tindak-pidana>, diakses 5 April 2019.
- Wood, B. D. 2010. Agency theory and the bureaucracy. In *The Oxford Handbook of American Bureaucracy*.
- Xie, B., Davidson III, W. N., & DaDalt, P. J. 2003. "Earnings management and corporate governance: the role of the board and the audit committee". *Journal of corporate finance*, 9(3), 295-316.
- Ying, Y. 2016. "Internal Control Information Disclosure Quality, Agency Cost and Earnings Management—Based on the Empirical Data from 2011 to 2013". *Modern Economy*, 7(01), 64.
- Yoon, S. S., Miller, G., & Jiraporn, P. 2006. "Earnings management vehicles for Korean firms". *Journal of International Financial Management & Accounting*, 17(2), 85-109.
- Yusof, M., 2010. Does audit committee constraint discretionary accruals in MESDAQ listed companies?.

Zhang, Y., Zhou, J., & Zhou, N. 2007. "Audit committee quality, auditor independence, and internal control weaknesses". *Journal of accounting and public policy*, 26(3), 300-327.