

## DAFTAR PUSTAKA

- Agustia, D. (2013). Pengaruh faktor good corporate governance, free cash flow, dan leverage terhadap manajemen laba. *Jurnal Akuntansi dan Keuangan*, 15(1), 27-42.
- 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. (2016). Audit quality and earnings management: evidence from Jordan. *Journal of Applied Accounting Research*, 17(2), 170-189.
- Anshori, M., & Iswati, S. (2009). Metodologi Penelitian Kuantitatif. Surabaya: Airlangga University Press.
- Baatwah, S. (2016). Audit tenure and financial reporting in Oman: Does rotation affect the quality. *Risk governance dan control: financial markets dan institutions*, 6(3).
- Baik, B. O. K., Farber, D. B., & Lee, S. A. M. (2011). CEO ability and management earnings forecasts. *Contemporary Accounting Research*, 28(5), 1645-1668.
- Ball, R., & Shivakumar, L. (2005). Earnings quality in UK private firms: comparative loss recognition timeliness. *Journal of accounting and economics*, 39(1), 83-128.
- Braam, G., Nandy, M., Weitzel, U., & Lodh, S. (2015). Accrual-based and real earnings management and political connections. *The International Journal of Accounting*, 50(2), 111-141.
- Brown, K., Chen, C., & Kennedy, D. (2017). Target ownership plans and earnings management. *Advances in accounting*, 36, 87-101.
- Chaney, P. K., Faccio, M., & Parsley, D. (2011). The quality of accounting information in politically connected firms. *Journal of accounting and Economics*, 51(1-2), 58-76.
- Chemmanur, T., & Paeglis, I. (2005). Management quality, certification, and Initial Public Offerings. *Journal of Financial Economics*, 331-368.
- Chen, K. Y., Lin, K. L., & Zhou, J. (2005). Audit quality and earnings management for Taiwan IPO firms. *Managerial Auditing Journal*, 20(1), 86-104.

- Chen, S., Sun, Z., Tang, S., & Wu, D. (2011). Government intervention and investment efficiency: Evidence from China. *Journal of Corporate Finance*, 17(2), 259-271.
- Chi, J., Liao, J., & Chen, X. (2016). Politically connected CEOs and earnings management: evidence from China. *Journal of the Asia Pacific Economy*, 21(3), 397-417.
- Cohen, D. A., & Zarowin, P. (2010). Accrual-based and real earnings management activities around seasoned equity offerings. *Journal of Accounting and Economics*, 50, 2–19.
- Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings: The role of accrual estimation errors. *The accounting review*, 77(s-1), 35-59.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*.
- Demerjian, P., Lev, B., & McVay, S. (2012). Quantifying managerial ability: A new measure and validity tests. *Management science*, 58(7), 1229-1248.
- Demerjian, P. R., Lev, B., Lewis, M. F., & McVay, S. E. (2012). Managerial ability and earnings quality. *The Accounting Review*, 88(2), 463-498.
- Demerjian, P., Lewis-Western, M., & McVay, S. (2017). How does intentional earnings smoothing vary with managerial ability? *Journal of Accounting, Auditing dan Finance*, 0148558X17748405.
- Di Meo, F., Lara, J. M., & Surroca, J. A. (2017). Managerial entrenchment and earnings management. *Journal of Accounting and Public Policy*.
- Dong, D., Lam, J., & Petersen, I. R. (2010). Robust incoherent control of qubit systems via switching and optimisation. *International Journal of Control*, 83(1), 206-217.
- Du, X., Jian, W., & Lai, S. (2017). Do foreign directors mitigate earnings management? Evidence from China. *The International Journal of Accounting*, 52(2), 142-177.
- Faccio, M. (2006). Politically connected firms. *American economic review*, 96(1), 369-386.
- Fan, H. (2017). Earnings Management, Politically Connected CEOs, and Politically Connected Independent Board Members: Evidence from China. *International Journal of Accounting and Financial Reporting*, 7(1), 291-310.

- Fan, J. P., & Wong, T. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of Accounting Research*, 461-483.
- Ferramosca, S., & Allegrini, M. (2018). The complex role of family involvement in earnings management. *Journal of Family Business Strategy*, 9(2), 128-141.
- Francis, J. R., Reichelt, K., & Wang, D. (2005). The pricing of national and city-specific reputations for industry expertise in the US audit market. *The accounting review*, 80(1), 113-136.
- Ghozali, I. (2001). Aplikasi Analisis Multivariate bagi Program SPSS. *Semarang: Badan Penerbit UNDIP*.
- Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of accounting and economics*, 40(1-3), 3-73.
- 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.
- Habib, A., Muhammad, A. H., & Jiang, H. (2017). Political Connections and Related Party Transactions: Evidence from Indonesia. *The International Journal of Accounting*.
- Haga, J., Höglund, H., & Sundvik, D. (2018). Stock market listing status and real earnings management. *Journal of Accounting and Public Policy*, 37(5), 420-435.
- 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.
- Hu, N., Li, X., Liu, L., Qi, B., & Tian, G. (2012). Can Government Policies Induce Earnings Management Behavior? Evidence from Chinese Public Listed Firms. *Journal of International Financial Management dan Accounting*, 23(3), 187-207.
- Huang, X. S., & Sun, L. (2017). Managerial ability and real earnings management. *Advances in accounting*, 39, 91-104.
- Huguet, D., & Gandía, J. L. (2016). Audit and earnings management in Spanish SMEs. *BRQ Business Research Quarterly*, 19(3), 171-187.
- International, T. (2016). Corruption Perceptions Index. [http://www.transparency.org/news/feature/corruption\\_perceptions\\_index\\_2016](http://www.transparency.org/news/feature/corruption_perceptions_index_2016), Diakses pada tanggal 10 Februari 2019.

- Isnugrahadi, I., & Kusuma, I. W. (2009). Pengaruh Kecakapan Manajerial terhadap Manajemen Laba dengan Kualitas Auditor sebagai Variabel Pemoderasi. *Simposium Nasional Akuntansi XII, Palembang*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Joseph, F. H. J. R., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis: A global perspective*. Pearson Education.
- Juliarto, A., Tower, G., Van der Zahn, M., & Rusmin, R. (2013). Managerial ownership influencing tunnelling behaviour. *Australasian Accounting, Business and Finance Journal*, 7(2), 25-46.
- Kim, C., & Zhang, L. (2016). Corporate political connections and tax aggressiveness. *Contemporary Accounting Research*, 33(1), 78-114.
- Kim, J. B., & Yi, C. H. (2009). Does auditor designation by the regulatory authority improve audit quality? Evidence from Korea. *Journal of Accounting and Public Policy*.
- Kokic, P. N., & Bell, P. A. (1994). Optimal winsorizing cutoffs for a stratified finite population estimator. *Journal of Official Statistics*, 10(4), 419.
- Krueger, A. O. (1974). The political economy of the rent-seeking society. *The American economic review*, 64(3), 291-303.
- Kyaw, K., Olugbode, M., & Petracci, B. (2015). Does gender diverse board mean less earnings management?. *Finance Research Letters*, 14, 135-141.
- Latan, H., & Noonan, R. (Eds.). (2017). *Partial least squares path modeling: Basic concepts, methodological issues and applications*. Springer.
- Leuz, C., & Oberholzer-Gee, F. (2006). Political relationships, global financing, and corporate transparency: Evidence from Indonesia. *Journal of financial economics*, 81(2), 411-439.
- Lennox, C. S. (1999). Audit quality and auditor size: An evaluation of reputation and deep pockets hypotheses. *Journal of Business Finance dan Accounting*, 26(7-8), 779-805.
- Liu, B., Lin, Y., Chan, K. C., & Fung, H. G. (2018). The dark side of rent-seeking: The impact of rent-seeking on earnings management. *Journal of Business Research*, 91, 94-107.
- Lo, K. (2008). Earnings management and earnings quality. *Journal of accounting and economics*, 45(2-3), 350-357.

- Marrakchi Chtourou, S., Bedard, J., & Courteau, L. (2001). Corporate governance and earnings management. *Corporate Governance and Earnings Management* (April 21, 2001).
- Makar, S. D., Alam, P., & Pearson, M. A. (2000). Earnings management: when does juggling the numbers become fraud?. *Fraud Magazine*, January/February, available at: [www.cfenet.com](http://www.cfenet.com).
- Oz, I. O., & Yelkenci, T. (2018). Examination of real and accrual earnings management: A cross-country analysis of legal origin under IFRS. *International Review of Financial Analysis*, 58, 24-37.
- Peasnell, K. V., Pope, P. F., & Young, S. (2005). Board monitoring and earnings management: do outside directors influence abnormal accruals?. *Journal of Business Finance & Accounting*, 32(7-8), 1311-1346.
- Perols, J. L., & Lougee, B. A. (2011). The relation between earnings management and financial statement fraud. *Advances in Accounting*, 27(1), 39-53.
- Picur, R. D. (2004). Quality of accounting, earnings opacity and corruption. *Review of Accounting and Finance*, 3(1), 103-114.
- Qian, M., Pan, H., & Yeung, B. Y. (2011, November). Expropriation of minority shareholders in politically connected firms. In *Finance and Corporate Governance Conference*.
- Razzaque, R. M. R., Ali, M. J., & Mather, P. R. (2016). Real earnings management in family firms: Evidence from an emerging economy. *Pacific-Basin Finance Journal*, 40, 237-250.
- Redaksi. (2016). Kasus BUMN sejak Juni 2015 keuangan PT Garuda Indonesia Sudah Dimanipulasi. Diakses pada tanggal 12 Desember 2018. <https://energyworld.co.id/2016/03/12/kasus-bumn-sejak-juni-2015-keuangan-pt-garuda-indonesia-sudah-dimanipulasi/>
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of accounting and economics*, 42(3), 335-370.
- Scott, W. R. (2012). *Financial Accounting Theory 6th edition*. NY: Pearson Prentice Hall.
- Sun, J., & Liu, G. (2016). Does analyst coverage constrain real earnings management?. *The Quarterly Review of Economics and Finance*, 59, 131-140.
- Tihanyi, L., Johnson, R. A., Hoskisson, R. E., & Hitt, M. A. (2003). Institutional ownership differences and international diversification: The effects of boards of directors and technological opportunity. *Academy of Management Journal*, 46(2), 195-211.

- Wang, Z., Chen, M. H., Chin, C. L., & Zheng, Q. (2017). Managerial ability, political connections, and fraudulent financial reporting in China. *Journal of Accounting and Public Policy*, 36(2), 141-162.
- Wu, W., Wu, C., & Rui, O. M. (2012). Ownership and the value of political connections: Evidence from China. *European Financial Management*, 18(4), 695-729.
- Yu, X., Zhang, P., & Zheng, Y. (2015). Corporate governance, political connections, and intra-industry effects: Evidence from corporate scandals in China. *Financial Management*, 44(1), 49-80.
- 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.
- Zhao, Q., Gao, J., & Wang, S. (2016). Literature review on the relationship between managerial ability and real earnings management. In *2016 13th International Conference on Service Systems and Service Management (ICSSSM)* (pp. 1-4). IEEE.
- Zhou, H. D. (2016). Neurocomputing A New Sampling Method in Particle Filter Based on Pearson Correlation Coefficient. *Neurocomputing*, 208-215.