

BIBLIOGRAPHY

- Abubakar, I. A., R. B. Ishak , & S. A. P. Chandren. (2002). The Effect of Board Attributes on Real Earning Management in Nigerian Financial Institution. *Journal of Accounting, Business, and Finance Research*, 1(1), 76 - 83.
- Agustia, D. (2013). Pengaruh Faktor *Good Corporate Governance*, *Free Cash Flow*, dan *Leverage* terhadap Manajemen Laba. *Jurnal Akuntansi dan Keuangan*, 15(1), 27 - 42.
- Ahmed, S. (2013). Board of Director Characteristics and Earning Management in Malaysia. *GSTF Journal on Business Review (GBR)*, 2(4), 94 - 99.
- Arikunto, S. (2006). Metodologi penelitian. *Yogyakarta: Bina Aksara*.
- Aritonang, L. T. (2018). The Effect of Good Corporate Governance and Audit Quality on The Quality of Earning. *Journal of Applied Accounting and Taxation*, 3(1), 89 - 94.
- Arun, T. G., Y. E. Almahrog , & Z. Ali Aribi. (2015). Female directors and earnings management: Evidence from UK companies. *International Review of Financial Analysis*, 39, 137-146.
- Barber, B. M. , & T. Odean. (2001). Boys Will Be Boys : Gender, Overconfidence, and Common Stock Investment. *The Quarterly Journal of Economics*, 116(1), 261 - 292.
- Barnard, C. I. (1968). *The functions of the executive*. Harvard university press.
- Bedard, J., S. M. Chtourou , & L. Courteau. (2004). The Effect of Audit Committee Expertise Independence and Activity on Aggressive Earning Management.pdf>. *Auditing : A Journal of Practice and Theory*, 23(2), 13-35.
- Beiner, S., W. Drobetz, F. Schmid , & H. Zimmermann. (2004). Is board size an independent corporate governance mechanism? *Kyklos*, 57(3), 327-356.
- Betz, M., L. O'Connell , & J. M. Shepard. (1989). Gender Differences in Proclivity for Unethical Behavior. *Journal of Business Ethics*, 8, 321-324.
- Bungin, B. (2013). *Metodologi Penelitian Sosial & Ekonomi*. Jakarta: Prenadamedia Group.

- Chong, G. (2006). Is income smoothing ethical? *Journal of Corporate Accounting & Finance*, 18(1), 41-44.
- Davidson, W. N., B. Xie, W. Xu , & Y. Ning. (2007). The influence of executive age, career horizon and incentives on pre-turnover earnings management. *Journal of Management & Governance*, 11(1), 45-60.
- Dechow, P. M., R. G. Sloan , & S. A.P. (1995). Detecting Earning Management. *The Accounting Review*, 70(2), 193 - 225.
- Du, X., W. Jian , & S. Lai. (2017). Do Foreign Directors Mitigate Earnings Management? Evidence From China. *The International Journal of Accounting*, 52(2), 142-177.
- Eisenhardt, K. M. (1989). Agency Theory : An Assesment and Review. *The Academy of Management Review*, 14(1), 57-74.
- Enofe, A. O., C. Iyafekhe , & J. O. Enlola. (2017). Board Ethnicity, Gender Diversity, and Earning Management : Evidence from Quoted Firms in Nigeria *International Journal of Economics, Commerce, and Management*, V(6).
- Forbes, D. P. , & F. J. Milliken. (1999). Cognition and Corporate Governance : Understanding Boards of Directors As Strategic Decision-Making Groups. *Academy of Management Review*, 24(2), 488 - 505.
- García-Sánchez, I.-M., J. Martínez-Ferrero , & E. García-Meca. (2017). Gender diversity, financial expertise and its effects on accounting quality. *Management Decision*, 55(2), 347-382.
- Gavious, I., E. Segev , & R. Yosef. (2012). Female directors and earnings management in high-technology firms. *Pacific Accounting Review*, 24(1), 4-32.
- Ghozali, I. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gul, F. A., S. Y. K. Fung , & B. Jaggi. (2009). Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*, 47(3), 265-287.
- Gull, A. A., M. Nekhili, H. Nagati , & T. Chtioui. (2018). Beyond gender diversity: How specific attributes of female directors affect earnings management. *The British Accounting Review*, 50(3), 255-274.

- Hambrick, D. C. (2007). Upper Echelons Theory : An Update. *Academy of Management Review*, 32(2), 334 - 343.
- Hambrick, D. C. , & P. A. Mason. (1984). Upper Echelons : The Organization as a Reflection of Its Top Managers. *Academy of Management Review*, 9(2), 193 - 206.
- Harjoto, I. Laksana , & Y. Yang. (2018). Board diversity and corporate investment oversight. *Journal of Business Research*, 90, 40-47.
- Harris, M. , & A. Raviv. (2006). A theory of board control and size. *The Review of Financial Studies*, 21(4), 1797-1832.
- Healey, P. M. , & J. M. Wahlen. (1999). A Review of The Earning Management Literature and Its Implication for Standard Setting. *Accounting Horizon*, 15(4), 365-383.
- Hillman, A. J., M. C. Withers , & B. J. Collins. (2009). Resource Dependence Theory: A Review. *Journal of Management*, 35(6), 1404-1427.
- Hilman, A. J., A. A. Canella , & R. L. Patzold. (2000). The Resource Dependence Role of Corporate Directors: Strategic Adaptation of Board Composition In Response to Environmental Change. *Journal of Management Studies*, 37(2), 235 - 255.
- Hilman, A. J. , & T. Dalziel. (2003). Board of Directors and Firm Performance : Integrating Agency and Resource Dependence Perspectives. *Academy of Management Review*, 28(3), 383 - 396.
- Hofstede. (2019). Country Comparison. Retrieved from <https://www.hofstede-insights.com/country-comparison/indonesia/>
- Hooghiemstra, R., N. Hermes, L. Oxelheim , & T. Randøy. (2019). Strangers on the board: The impact of board internationalization on earnings management of Nordic firms. *International Business Review*, 28(1), 119-134.
- Indriantoro, N. , & B. Supomo. (1999). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Yogyakarta: BPFY Yogyakarta.
- Irawati, S. (2006). *Manajemen Keuangan*. Bandung: Pustaka.

- Jackson, S. E., K. E. May , & K. Whitney. (1995). Understanding The Dynamics of Diversity In Decision Making Teams. *In R. A. Guzzo, E. Salas, and Associates : Team effectiveness and decision making in organizations*, 204–261.
- Jamaludin, N. D., Z. M. Sanusi , & A. Kamaluddin. (2015). Board Structure and Earnings Management in Malaysian Government Linked Companies. *Procedia Economics and Finance*, 28, 235-242.
- Jao, R. , & G. Pagalung. (2011). Corporate Governance, Ukuran Perusahaan dan Leverage terhadap Manajemen Laba Perusahaan Manufaktur. *Jurnal Akuntansi dan Auditing*, 8(1), 1-94.
- Jensen, M. C. , & W. H. Meckling. (1976). Theory of The Firm : Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.
- Jones, J. J. (1991). Earning Management During Import Relief Investigations. *Journal of Accounting Research*, 37(1), 57 - 81.
- Jouber, H. , & H. Fakhfakh. (2011). Earnings management and board oversight: an international comparison. *Managerial Auditing Journal*, 27(1), 66-86.
- Kaznik. (1999). On The Association between Voluntary Disclosure and Earnings Management. *Journal of Accounting Research*, 37(1), 57 - 81.
- Kesner, I. F. (1988). Directors' Characteristics and Committee Membership : An Investigation of Type, Occupation, Tenure, and Gender. *Academy of Management Journal*, 31(1), 66 - 84.
- Kothari, S. P., A. J. Leone , & C. E. Wasley. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(1), 163-197.
- Krishnan, G. V. , & L. M. Parsons. (2007). Getting to the Bottom Line: An Exploration of Gender and Earnings Quality. *Journal of Business Ethics*, 78(1-2), 65-76.
- Latan, H. (2014). *Aplikasi Data Statistik untuk Ilmu Sosial Sains dengan STATA*. Bandung ALFABETA, cv.
- Lin, J. W., J. F. Li , & J. S. Yang. (2006). The effect of audit committee performance on earnings quality. *Managerial Auditing Journal*, 21(9), 921-933.

- Miaschi, J. (2019). "Largest Ethnic Groups In Indonesia". Retrieved from <https://www.worldatlas.com/articles/largest-ethnic-groups-in-indonesia.html>
- Mohammad, W. M. W., S. Wasiuzzaman , & N. M. Z. Nik Salleh. (2016). Board and audit committee effectiveness, ethnic diversification and earnings management: a study of the Malaysian manufacturing sector. *Corporate Governance: The international journal of business in society*, 16(4), 726-746.
- Muljono, M. K. (2008). *Pengaruh Kualitas Audit, Leverage, dan Persentase Kepemilikan Saham oleh Publik terhadap Earning Management*. (Bachelor), Universitas Airlangga, Surabaya. Retrieved from Available from database.
- Nienhuser, W. (2008). Resource Dependency Theory - How Well Does it Explains Behavior of Organizations? *Management Revue*, 19(1/2), 9 - 32.
- Oxelheim, L. , & T. Randøy. (2003). The impact of foreign board membership on firm value. *Journal of Banking & Finance*, 27(12), 2369-2392.
- Peasnell, K. V., P. F. Pope , & S. Young. (2005). Board Monitoring and Earning Management : Do Outside Directors Influence Abnormal Accrual ? *Journal of Business Finance & Accounting*, 32(7), 1311 - 1346.
- Peasnell, K. V., P. F. Pope , & S. Young. (2005). Board Monitoring and Earning Management : Do Outside Directors Influence Abnormal Accruals? *Journal of Business and Accounting*, 32(7), 1312 - 1346.
- Pelled, L. H., K. M. Eisenhardt , & K. R. Xin. (1999). Exploring the Black Box: An Analysis of Work Group Diversity, Conflict and Performance. *Administrative Science Quarterly*, 44(1), 1-28.
- Pfeffer, J. , & G. R. Salancik. (1978). *The external control of organizations: A resource dependence perspective*. New York: Harper & Row.
- Purwanti, L., I. Triyuwono, G. Irianto , & A. Riduwan. (2015). Cosmetics and Tricks: Representing the Meanings of Earning Management Practices. *Procedia - Social and Behavioral Sciences*, 211, 704-710.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335-370.
- Ruigrok, W., P. Simon , & S. Tacheva. (2007). Nationality and Gender Diversity on Swiss Corporate Board. *Corporate Governance*, 15(4).

- Sawe, B. E. (2019). "Ethnic Groups Of Malaysia". Retrieved from <https://www.worldatlas.com/articles/ethnic-groups-of-malaysia.html>
- Setiawati, L. , & A. Na'im. (2000). Manajemen Laba. *Jurnal Ekonomi dan Bisnis Indonesia*, 15(4), 424 - 441.
- Sharifah, B. (2012). Board diversity and discretionary accruals of the top 100 Malaysia corporate governance (MCG) index company. *African Journal of Business Management*, 6(29).
- Siam, Y. I. S. A., N. H. B. Laili , & K. F. B. Khairi. (2014). Board of Directors and Earnings Management among Jordanian Listed Companies : Proposing Conceptual Framework. *International Journal of Technical Research and Application*, 2(1), 01 - 07.
- Simon, H. A. (1972). Theories of bounded rationality. *Decision and organization*, 1(1), 161-176.
- Sousa, G. (2019). "Biggest Ethnic Group in India". Retrieved from <https://www.worldatlas.com/articles/biggest-ethnic-groups-in-india.html>
- Sulistiawan, D., Y. Januarsi , & L. Alvia. (2011). *Creative Acoounting Mengungkap Manajemen Laba dan Skandal Akuntansi*. Jakarta: Penerbit Salemba Empat.
- Sun, J., G. Liu , & G. Lan. (2010). Does Female Directorship on Independent Audit Committees Constrain Earnings Management? *Journal of Business Ethics*, 99(3), 369-382.
- Suprianto, E. S., Dody. (2017). Manajemen Laba di Indonesia : Studi Sebuah Bibliographi. *Jurnal Keuangan dan Perbankan*, 21(2), 287 - 301.
- Suwito, E. , & A. Herawaty. (2012). Analisis pengaruh karakteristik perusahaan terhadap tindakan perataan laba yang dilakukan oleh perusahaan yang terdaftar di Bursa Efek Jakarta.
- Verbruggen, S., J. Chrisataens , & K. Milis. (2008). *Earning Management : A Literature Review* Hub Research paper 2008/14. Hogeschool-Universiteit Brussel. Retrieved from
- Wang, C., F. Xie , & M. Zhu. (2015). Industry Expertise of Independent Directors and Board Monitoring. *Journal of Financial and Quantitative Analysis*, 50(05), 929-962.

- Wicaksana, K. A. B., N. W. Yuniasih , & L. N. C. Handayani. (2017). Board Diversity and Earning Management in Companies Listed in Indonesia Stock Exchange. *International Journal of Scientific and Research Publication*, 7(12), 382 - 386.
- Xie, B., W. N. Davidson , & P. J. Dadalt. (2003). Earnings Management and Corporate Governance : The Role of The Board and Audit COmmittee. *Journal of Corporate Finance*, 9(3), 295 - 316.
- Xiong, J. (2016). Chairman Characteristics and Earnings Management: Evidence from Chinese Listed Firms. *Open Journal of Accounting*, 05(04), 82-94.
- Xu, Y., L. Zhang , & H. Chen. (2018). Board age and corporate financial fraud: An interactionist view. *Long Range Planning*, 51(6), 815-830.
- Zwet, S. V. D. (2015). *Board Diversity and Earning Management*. (MSc Accountancy and Control), University of Amsterdam, Amsterdam. Retrieved from Available from database.