

## DAFTAR PUSTAKA

- Abdi, S., & Soroushyar, A. (2022). The effect of anti-money laundering regulations on earnings management: evidence of Iran. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-04-2022-0119>
- Alhadab, M., Abdullatif, M., & Mansour, I. (2020). Related party transactions and earnings management in Jordan: the role of ownership structure. *Journal of Financial Reporting and Accounting*, 18(3), 505–531. <https://doi.org/10.1108/JFRA-01-2019-0014>
- Alhmood, M., Shaari, H., Al-Dhamari, R., & Sani, A. A. (2023). Does ownership concentration matter for the relationship between CEO characteristics and real earnings management: evidence from Jordan. *EuroMed Journal of Business*. <https://doi.org/10.1108/EMJB-09-2022-0155>
- Ali, A., & Bansal, M. (2021). Impact of upward and downward earnings management on stock returns. *South Asian Journal of Business Studies*. <https://doi.org/10.1108/SAJBS-12-2020-0417>
- Alkebsee, R., Alhebry, A. A., & Tian, G. (2021). Whose cash compensation has more influence on real earnings management, CEOs or CFOs? *Journal of Accounting in Emerging Economies*, 12(1), 187–210. <https://doi.org/10.1108/JAEE-12-2020-0336>
- Anagnostopoulou, S. C., & Malikov, K. T. (2023). The real consequences of classification shifting: Evidence from the efficiency of corporate investment. *European Accounting Review*. *European Accounting Review*, 1–29.
- Bansal, M. (2021a). Impact of corporate life cycle on misclassification practices: evidence from IFRS adoption in India. *Journal of Applied Accounting Research*, 23(3), 628–649. <https://doi.org/10.1108/JAAR-03-2021-0069>
- Bansal, M. (2021b). Influence of firm size and firm age on classification shifting: an empirical study on listed firms in India. *Journal of Financial Reporting and Accounting*, 19(5), 772–792. <https://doi.org/10.1108/JFRA-10-2020-0275>
- Bansal, M. (2022). Expense shifting and revenue shifting in the income statement:

- substitutes or complements? *South Asian Journal of Business Studies*.  
<https://doi.org/10.1108/SAJBS-07-2021-0273>
- Bansal, M. (2023a). Debt covenants and classification shifting: moderating role of audit quality. *Managerial Finance*. <https://doi.org/10.1108/MF-11-2022-0536>
- Bansal, M. (2023b). *Earnings management contagion : evidence from institutional equivalence*. <https://doi.org/10.1108/AJAR-06-2022-0180>
- Bansal, M., & Bashir, H. A. (2022). Business strategy and classification shifting: Indian evidence. *Journal of Accounting in Emerging Economies*, 13(1), 69–92. <https://doi.org/10.1108/JAEE-03-2021-0099>
- Bansal, M., Kumar, A., & Badhani, K. N. (2021). Do Indian firms engage in classification shifting to report inflated core earnings? *Managerial Finance*, 47(11), 1533–1552. <https://doi.org/10.1108/MF-01-2020-0016>
- Bansal, M., Kumar, A., & Kumar, V. (2021). Gross profit manipulation in emerging economies: evidence from India. *Pacific Accounting Review*, 34(1), 174–196. <https://doi.org/10.1108/PAR-06-2020-0083>
- Ben Salah, O., & Jarboui, A. (2021). Dividend policy, earnings management and the moderating effect of corporate governance in the French context. *Journal of Financial Economic Policy*, 14(3), 356–380. <https://doi.org/10.1108/JFEP-02-2021-0034>
- Bhutta, U. S., AlHares, A., Shahab, Y., & Tariq, A. (2022). The jinx of real earnings management: evidence from inefficient investments and debt maturity structure in Pakistan. *Journal of Accounting in Emerging Economies*, 12(2), 405–432. <https://doi.org/10.1108/JAEE-03-2021-0079>
- Bouaziz, D., Salhi, B., & Jarboui, A. (2020). CEO characteristics and earnings management: empirical evidence from France. *Journal of Financial Reporting and Accounting*, 18(1), 77–110. <https://doi.org/10.1108/JFRA-01-2019-0008>
- Chouaibi, J., Zouari, G., & Khelifi, S. (2019). How does the real earnings management affect firms innovative? Evidence from US firms. *International Journal of Law and Management*, 61(1), 151–169. <https://doi.org/10.1108/IJLMA-10-2017-0240>
- Chowdhury, S. N., & Eliwa, Y. (2021). The impact of audit quality on real earnings

- management in the UK context. *International Journal of Accounting and Information Management*, 29(3), 368–391. <https://doi.org/10.1108/IJAIM-10-2020-0156>
- Christopoulos, A., Dokas, I., Leontidis, C., & Spyromitros, E. (2022). The effect of corruption on the level of real and accrual earnings management in cases of target firms. *EuroMed Journal of Business*. <https://doi.org/10.1108/EMJB-03-2022-0055>
- Chung, H., Kim, B. J., Lee, E. Y., & Sunwoo, H. Y. (2021). Debt financing and classification shifting of private firms. *Managerial Auditing Journal*, 36(7), 921–950. <https://doi.org/10.1108/MAJ-03-2020-2575>
- Davis, J. G., & Garc, M. (2023). *Institutional ownership , earnings management and earnings surprises : evidence from 39 years of U . S . data*. 28(56), 218–236. <https://doi.org/10.1108/JEFAS-01-2023-0021>
- Draief, S., & Chouaya, A. (2022). The effect of debt maturity structure on earnings management strategies. *Managerial Finance*, 48(7), 985–1006. <https://doi.org/10.1108/MF-07-2021-0314>
- Elrazaz, T. Z., Elmassri, M., & Ahmed, Y. (2021). Real earnings manipulation surrounding mergers and acquisitions: the targets' perspective. *International Journal of Accounting and Information Management*, 29(3), 429–451. <https://doi.org/10.1108/IJAIM-11-2020-0188>
- Elsalem, B. A., Shawtari, F. A., Qotba, A. M., Bajaher, M., & Asseri, M. (2023). *Does the UK Companies Act of 2006 matter for the private companies ? Evidence from real and accruals earnings management practices*. <https://doi.org/10.1108/JMB-01-2023-0006>
- Ghaleb, B. A. A., Kamardin, H., & Hashed, A. A. (2021). Investment in outside governance monitoring and real earnings management: evidence from an emerging market. *Journal of Accounting in Emerging Economies*, 12(1), 52–76. <https://doi.org/10.1108/JAEE-08-2020-0203>
- Ghozali, E. O. D., Hamzah, R. S., Pratiwi, C. N., & Octari, M. (2021). Firm Characteristics and Earnings Management in Listed Singaporean Corporations. *Jurnal Riset Akuntansi Kontemporer*, 13(2), 72–81.

- Hakim, A. R. (2023). *Respons Erick Thohir Bila Waskita Karya-Wika Benar Manipulasi Laporan Keuangan: Kita Tindak Pidana*. 15 Jun 2023, 19:24 WIB. <https://www.liputan6.com/bisnis/read/5320456/respons-erick-thohir-bila-waskita-karya-wika-benar-manipulasi-laporan-keuangan-kita-tindak-pidana>
- Inoue, S. (2021). Classification shifting using discontinued operations and impact on core earnings: evidence from Japan. *Journal of Financial Reporting and Accounting*, 19(2), 211–233. <https://doi.org/10.1108/JFRA-08-2020-0225>
- Jayasekara, S. G. S. D., Perera, W., & Ajward, R. (2022). White-collar money laundering through opportunistic earnings management: fair value accounting practices of failed finance companies in Sri Lanka. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-09-2022-0233>
- Jensen , M. C. and Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 305–360.
- Jiang, Y., Lei, A. C. H., Wang, T., & Li, C. (2022). Corporate site visits, private information communication, and earnings management: evidence from China. *Review of Accounting and Finance*, 21(4), 249–275. <https://doi.org/10.1108/RAF-06-2021-0147>
- Kalbuana, N., Suryati, A., & Pertiwi, C. P. A. (2022). Effect of Company Age, Audit Quality, Leverage and Profitability on Earnings Management. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 305–315.
- Kwong-Kay, K. (2013). Partial Least Squares Structural Equation Modeling (PLS-SEM) Techniques Using SmartPLS. *Marketing Bulletin*, 24(1), 1–32. [https://d1wqtxts1xzle7.cloudfront.net/39627062/2013\\_journal\\_10\\_PLS\\_MB-libre.pdf?1446527592=&response-content-disposition=inline%3B+filename%3DPartial\\_Least\\_Squares\\_Structural\\_Equatio.pdf&Expires=1702011101&Signature=J7LCkmCyQWVT70I~n01JnGhXu2Pn1AZIuQyulM](https://d1wqtxts1xzle7.cloudfront.net/39627062/2013_journal_10_PLS_MB-libre.pdf?1446527592=&response-content-disposition=inline%3B+filename%3DPartial_Least_Squares_Structural_Equatio.pdf&Expires=1702011101&Signature=J7LCkmCyQWVT70I~n01JnGhXu2Pn1AZIuQyulM)
- Lim, H. J. (2023). *An analysis of the positive effect of real earnings management on financial performance*. <https://doi.org/10.1108/ARA-07-2022-0178>

- Mamatzakakis, E. C., Neri, L., & Russo, A. (2023). Do cultural differences affect the quality of financial reporting in the EU? An analysis of Western EU countries vis a vis Eastern EU countries. *Journal of Accounting and Organizational Change*. <https://doi.org/10.1108/JAOC-09-2022-0129>
- Mnif, Y., & Ben Hamouda, A. (2020). Audit quality and the trade-off between real and accrual earnings management in the oil and gas industry: the GCC evidence. *Journal of Applied Accounting Research*, 22(2), 223–251. <https://doi.org/10.1108/JAAR-12-2019-0167>
- MNIF, Y., & Tahri, M. (2023). The female audit committee members expertise and experience: is there a trade-off between accrual-based and real earnings management? *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-06-2022-0221>
- Mulchandani, K., & Mulchandani, K. (2022). Do independent directors and big-4 audit firms limit classification shifting: evidence from Indian firms. *Managerial Finance*, 48(12), 1754–1770. <https://doi.org/10.1108/MF-04-2022-0173>
- Patrick, Z. and K. V. (2017). Effect of Auditor Independence on Audit Quality: A Review of Literature. *International Journal of Business and Management Invention*, 51–59.
- Renaldo. (2022). *Manajemen Laba Teori dan Pembuktian*. CV Literasi Nusantara Abadi.
- Salem, R. I. A., Ghazwani, M., Gerged, A. M., & Whittington, M. (2023). Anti-corruption disclosure quality and earnings management in the United Kingdom: the role of audit quality. *International Journal of Accounting and Information Management*, 31(3), 528–563. <https://doi.org/10.1108/IJAIM-02-2023-0035>
- Sani, A. A., Abdul Latif, R., & Al-Dhamari, R. A. (2020). CEO discretion, political connection and real earnings management in Nigeria. *Management Research Review*, 43(8), 909–929. <https://doi.org/10.1108/MRR-12-2018-0460>
- Sawitri, R. A. D., Lutfillah, N. Q., & Candrawati, T. (2022). The Influence of Firm Size, Ownership Structure, Leverage, and Audit Quality on Earnings

- Management. In *3rd Annual Management, Business and Economics Conference (AMBEC 2021)*, 294–302.
- Scott, W. R. (2015). *Financial Accounting Theory*. 7th edition. *Pearson Canada Inc.*
- Seifzadeh, M., Salehi, M., Abedini, B., & Ranjbar, M. H. (2020). The relationship between management characteristics and financial statement readability. *EuroMed Journal of Business*, *16*(1), 108–126. <https://doi.org/10.1108/EMJB-12-2019-0146>
- Shah, S. Z. A., & Wan, F. (2023). Financial integration and earnings management: evidence from emerging markets. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-11-2022-0288>
- Sugiyono. (2022). *Metode penelitian kuantitatif* (Cetakan ke).
- Tanko, U. M. (2023). Financial attributes and corporate tax planning of listed manufacturing firms in Nigeria: moderating role of real earnings management. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-05-2022-0198>
- Usman, M., Ezeani, E., Salem, R. I. A., & Song, X. (2022). The impact of audit characteristics, audit fees on classification shifting: evidence from Germany. *International Journal of Accounting and Information Management*, *30*(3), 408–426. <https://doi.org/10.1108/IJAIM-12-2021-0252>
- Usman, M., Salem, R., Ezeani, E., & Bilal, E. (2022). The impact of board characteristics on classification shifting: evidence from Germany. *International Journal of Accounting and Information Management*, *30*(5), 565–582. <https://doi.org/10.1108/IJAIM-04-2022-0085>
- Viana, D. B. C., Lourenço, I., & Black, E. L. (2022). Financial distress, earnings management and Big 4 auditors in emerging markets. *Accounting Research Journal*, *35*(5), 660–675. <https://doi.org/10.1108/ARJ-06-2021-0165>
- Viana, D. B. C., Lourenço, I. M. E. C., & Paulo, E. (2022). The effect of IFRS adoption on accrual-based and real earnings management: emerging markets' perspective. *Journal of Accounting in Emerging Economies*. <https://doi.org/10.1108/JAEE-05-2021-0172>

Zhu, L., Chen, W., & Zheng, Q. (2022). Competitive or collaborative? Customer concentration and real earnings management. *International Journal of Emerging Markets*, 72102139. <https://doi.org/10.1108/IJOEM-09-2021-1493>

