

DAFTAR PUSTAKA

- Abdullah, S.N. and Ismail, K.N.I.K. (2016). Women Directors, Family Ownership And Earnings Management In Malaysia. *Asian Review of Accounting*, 24(4), pp. 525–550. Available at: <https://doi.org/10.1108/ARA-07-2015-0067>.
- Agus Fahrul Chair. (2022). Analisis pengaruh pengadopsian IFRS, Karakteristik perusahaan dan kepemilikan blockholder terhadap manajemen laba. *Jurnal Sekolah tinggi Ilmu Ekonomi AMM*
- Agustya, Dian. 2013. Pengaruh Free Cash Flow Dan Kualitas Audit Terhadap Manajemen Laba. *Jurnal Akuntansi Akrual*, Vol.4, No.2.
- Al-Hadrami, A., Rafiki, A., dan Sarea, A. (2020). The impact of an audit committee's independence and competence on investment decisions : A study in bahrain. *Asian Journal of Accounting*, 5(2), 299-313. <https://doi.org/10.1108/AJAR-02-2020-0008>
- Ajija, Shochrul. R, Dyah W Sari, Rahmat H Setianto, and Martha R Primanti. 2020. Cara Cerdas Menguasai Eviews. Jakarta: salemba 4.
- Alzoubi, E. S. S. (2016). Ownership structure and earnings management: evidence from Jordan. *International Journal of Accounting & Information Management*, 24(2), 1–20.
- Andi (2010). Pengaruh komisaris independen dan komite audit terhadap kinerja perusahaan. *Jurnal UIN Alauddin*. Gowa
- Arun, T. G., Almahrog, Y. E., & Ali Aribi, Z. (2015). Female directors and earnings management: Evidence from UK companies. *International Review of Financial Analysis*, 39(March), 137–146
- Arioglu, E. 2020. The affiliations and characteristics of female directors and earnings management: evidence from Turkey. *Managerial Auditing Journal*, 35(7), 927–953. <https://doi.org/10.1108/MAJ-07-2019-2364>.
- Barber, B. M., & Odean, T. (2001). Boys will be boys: Gender, overconfidence, and common stock investment. *Quarterly Journal of Economics*, 116(1), 261–292. <https://doi.org/10.1162/003355301556400>
- Barua, A., Davidson, L. F., Rama, D. V., & Thiruvadi, S. (2010). CFO gender and accruals quality. *Accounting Horizons*, 24(1), 25–39. <https://doi.org/10.2308/acch.2010.24.1.25>

- Bimahadi Razak, H. H. (2020). Pengaruh Dewan Direksi Wanita, Dewan Komisaris Wanita Dan Kualitas Pengungkapan Corporate Social Responsibility Terhadap Manajemen Laba (Studi Empiris pada Perusahaan yang Terdaftar diBEI dan Menerbitkan Laporan Keberlanjutan Tahun 2015-2018).
- Birokrasi (2022). Etika dalam praktik akuntansi keuangan (Studi kasus PT Tiga Pilar Sejahtera Food TbK), KOMPASIANA. Available at: <https://www.kompasiana.com/sitirohayatunfatmala7581/62d3bc02ce96e51bb4632c22/etika-dalam-praktik-akuntansi-keuangan-studikasus-pt-tiga-pilar-sejahtera-food-tbk>
- Chou, Y., & Chan, M. (2018). The impact of CEO characteristics on real earnings management: Evidence from the US banking industry. *Journal of Applied Finance & Banking*, 8(2), 17–44.
- Christ Setyaningrum, G. et al. (2019). Pengaruh Eksekutif Wanita (Female Executive) Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Di Bursa Efek Indonesia). *Jurnal Ekonomi dan Perbankan*, 4(1), pp. 98–110. Available at: <http://e-jurnal.stieaub.ac.id/index.php/probank>
- Chtourou, Sonda Marrakchi, Jean Bedard and Lucie Courteau. 2001. “Corporate Governance and Earnings Management”. www.ssrn.com.
- Cox, T. H., Jr. & Blake, S. (1991). Managing Cultural Diversity : Implications for Organizational Competitiveness. *Academy of Mnagement Executive* 5 (3): 45-46
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. Source: *The Accounting Review*, 70, 193–225. <https://doi.org/10.2307/248303>
- Dewi, W.R. and Damayanti, T.W. (2020). Pengaruh Karakteristik Eksekutif Terhadap Manajemen Laba. *Jurnal Akuntansi Profesi*, 11(2), pp. 316–329.
- Edi, E., dan F. Felicia. 2022. Analisis Pengaruh Tata Kelola Perusahaan Terhadap Kinerja Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 5(1), 613–624. <https://doi.org/10.36778/jesya.v5i1.597>.
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57–74. https://www.jstor.org/stable/pdf/258191.pdf?refreqid=excelsior%3A2573a57b2c9ac23650a3f76afb4da5a5&ab_segments=&origin=&acceptTC=1.
- Emadi, G. dan G. Mansour. 2015. The association presence of female members on the board of directors and earnings management with discretionary accruals

- indexion the listed companies in tehran stock exchange. Journal of Current Research in Science 3(1): 39-43.
- Farouk, M. A., & Hassan, S. U. (2014). Influence of Possession Formation on Earnings Management of Quoted Chemical and Paints Firms in Nigeria. Journal of Management Policies and Practices, 2(2), 167–186.
- FCGI (Forum for corporate Governance in Indonesia). (2001). Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan). www.fcgi.or.id
- Fitroni, N.A. and Feliana, Y.K. (2022). Pengaruh Keragaman Gender Pada Dewan Komisaris, Dewan Direksi, Dan Komite Audit Terhadap Manajemen Laba. Akuntansi dan Teknologi Informasi, 15(1), pp. 8–21. Available at: <https://doi.org/10.24123/jati.v15i1.4575>.
- Florencea, N. and Kurnia Susanto, Y. (2019). Audit Committee: Woman, Experience, Education On Earnings Management.
- Fransisca, Angelinda, Hery. 2015. Analisis Pengaruh Proporsi Dewan Komisaris Independen Dan Chief Financial Officer Wanita Terhadap Real Earnings Management Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2010 – 2011. Jurnal Akuntansi, Vol.8, No.2
- Gavious, I., Segev, E., dan Yosef, R. (2012). Female directors and earnings management in high technology firms. Pacific Accounting Review, 24(1), 4-32. <http://dx.doi.org/10.1108/01140581211221533>
- Ghozali, I. (2018). Aplikasi Multivariate dengan Program IBM SPSS 23 (8th ed.). BP Undip.
- Goeinawan, M. T., Clarissa, M., & Christiawan, Y. J. (2021). Peran Moderasi Tingkat Senioritas Chief Financial Officer dalam Pengaruh Komposisi Wanita dan Ukuran Komite Audit Terhadap Manajemen Laba Riil.
- Habbash, M. (2013). Earnings management, audit committee effectiveness and the role of blockholders ownership: Evidence from UK large firms. International Journal of Business Governance and Ethics, 8(2), 155–180.
- Hafidz, Wardah (1995). Daftar istilah jender. Jakarta: Kantor Menteri Negara Urusan Peranan Wanita.
- Hessayri, M., & Saihi, M. (2015). Monitoring Earnings Management in Emerging Markets IFRS Adoption and Ownership Structure. Journal of Economic and Administrative Sciences, 31(2), 86–108.

Hilmi & Nadhratul Aini (2022). Pengaruh Debt Maturity, Leverage, Kebijakan Dividen dan Cash Holding Terhadap Kinerja Keuangan Pada Perusahaan Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021 . *JAM, Volume 1, No,1 September 2022*

Ilmas, F., Tahir, S., & Asrar-ul-Haq, M. (2018). Ownership Structure and Debt Structure as Determinants of Discretionary Accruals: An Empirical Study of Pakistan. *Cogent Economics and Finance*, 6(1), 1–27. <https://doi.org/10.1080/23322039.2018.1439254>

Indriani, E., Sri Ramadhani, R. and Astuti, W. (2020). Standar Akuntansi Keuangan Dan Praktik Manajemen Laba Di Indonesia. 4(2), pp. 226–237.

Jensen, M. C., & Meckling, W. H. (1979). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.1177/0018726718812602>

Jiang, F., Ma, Y., & Wang, X. (2020). Multiple blockholders and earnings management. *Journal of Corporate Finance*, 64, 101689.

Jusup, J., & Sambuaga, E. A. (2022). The effect of the existence of women board of directions on accrual earnings management. 16(1), 67–87. <https://doi.org/10.25170/jara.v16i1.2705>

Kablan, M. A. (2020). The effect of ownership structure on earnings management practices toward achieving the real comprehensive income “An applied study on the listed companies in Libyan stock market.” *Journal of Accounting and Auditing: Research & Practice*, 1–11. <https://doi.org/10.5171/2020.508160>

Klein, April. 2002. “Audit Committee, Board of Director Characteristics and Earnings Management. *Journal of Accounting and Economics*, Vol.33. No.3. August.

Krishnan, G. V., & Parsons, L. M. (2008). Getting to the bottom line: An exploration of gender and earnings quality. *Journal of Business Ethics*, vol. 78. 65-76. <https://doi.org/10.1007/s10551-006-9314-z>

Kurniawansyah, D. (2018). Apakah Manajemen Laba Termasuk Kecurangan? : Analisis Literatur. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 3(1). Available at: <https://doi.org/10.31093/jraba.v3i1.97>.

Maltz, D. N., & Broker, R. A. (1982). A Cultural approach to male – famale miscommunication. *A cultural approach to interpersonal communication: Essential readings*, 168 – 185.

- Mardianto, M., & Khellystina, K. (2021). Analisis Pengaruh Komposisi Kepemilikan Terhadap Manajemen Laba Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Journal of Applied Accounting and Taxation*, 6(2), 147–160. <https://doi.org/10.30871/jaat.v6i2.3343>
- Mayasari, D. (2016). “Pengaruh Gaya Kepemimpinan Perempuan Terhadap Kinerja Karyawan di PT AIA CHANDRA UTAMA AGENCY”, 4(1), 776-781.
- Na, K., & Hong, J. 2017. CEO Gender And Earnings Management. *The Journal of Applied Business Research* .
- Ningsih, Suhesti. 2015. Earning Management Melalui Aktivitas Riil Dan Akrual. *Jurnal Akuntansi Dan Pajak*, Vol.16, No.01
- Novilia, O., Ekonomika dan Bisnis, F. and Kristen Satya Wacana, U. (2016). Pengaruh Manajemen Puncak Wanita Terhadap Manajemen Laba. 5(1), pp. 27–45.
- Novilia, Oni, Paskah Ika Nugroho. 2016. Pengaruh Manajemen Puncak Wanita Terhadap Manajemen Laba. *Dinamika Akuntansi, Keuangan dan Perbankan. Dinamika Akuntansi Keuangan Dan Perbankan*, Vol.5, No.1.
- Octaviani, S. et al. (2019). Effect Of Corporate Governance (Woman’s Executive Board), Company Size And Leverage On Profit Management. *Journal Of Applied Managerial Accounting*, 3(1).
- Offermann, L. R., & Armitage, M. A. (1993). Stress and the woman manager: sources, health outcomes, and interventions, in Fagenson, E.A. *Women in Management 4: Women and Work*, 131–161.
- Oktavia and Karen, J. (2019). Pengaruh Karakteristik Organ Tata Kelola Perusahaan Terhadap Praktik Manajemen Laba. *Jurnal Akuntansi*, 19(1).
- Peni, Emilia, Sami Vähämaa. 2010. Female executives and earnings management. *Managerial Finance*. Managerial Finance Group Emerald Publishing, Vol.36, No.7.
- Purnama, Hari, Anindya Setya Suciani. 2020. Female executive dan manajemen laba: Riset pada perusahaan manufaktur di Indonesia. *Journal of Bussiness and Information Systems*. Vol. 1, No.1.
- Putri, N. G., & NR, E. 2019. Pengaruh Keahlian Akuntansi Komite Audit dan Dewan Komisaris Wanita terhadap Manajemen Laba. *Jurnal Eksplorasi Akuntansi*, 1051-1067.

- Raharjo, K. (2022). Eksekutif wanita, struktur kepemilikan, dan manajemen laba. *Jurnal Ilmiah Akuntansi dan Keuangan*, 5(5)
- Razak, B., dan Helmy. H. (2020). Pengaruh dewan direksi wanita, dewan komisaris wanita dan kualitas pengungkapan corporate social responsibility terhadap manajemen laba (Studi empiris pada perusahaan yang terdaftar di BEI dan menerbitkan laporan keberlanjutan tahun 2015- 2018). *Jurnal Eksplorasi Akuntansi*, 2(4), 3434-3451. <https://doi.org/10.24036/jea.v2i4.294>
- Roodposhti , F., & Chashmi, S. (2011). The impact of corporate governance mechanisms on earnings management . African Journal of Business Management , 4143-4151
- Roychowdhury, S. 2006. Earnings Management Through Real Activities Manipulation. *Journal of Accounting and Economics*, Vol. 42, No.3.
- Sabatini, K. and Sudana, I.P. (2019). Pengaruh Pengungkapan Corporate Social Responsibility Pada Nilai Perusahaan Dengan Manajemen Laba Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi dan Bisnis* [Preprint]. Available at: <https://doi.org/10.24843/jiab.2019.v14.i01.p.06>.
- Saftiana, Yulia, Mukhtaruddin, Krisna Winda Putri, dan Ika Sasti Ferina. 2017. Corporate Governance Quality, Firm Size and Earnings Management: Empirical Study in Indonesia Stock Exchange. *Investment Management and Financial Innovations*, Vol. 14, No. 4: 105–120.
- Sarwono, Jonathan. 2016. Prosedur - Prosedur Analisis Populer Aplikasi Riset Skripsi Dan Tesis Dengan Eviews. Yogyakarta: Gava Media
- Setiawan, D. (2018). Karakteristik Dewan Komisaris dan Manajemen Laba: Bukti pada Peristiwa Penawaran Saham Perdana. *Jurnal Siasat Bisnis*, 22(2), 164–
- Setiawan, D. et al. (2020) „The effect of audit committee characteristics on earnings management: The case of Indonesia“, AfroAsian J. Finance and Accounting, 10(4), pp. 447–463.
- Setyaningrum, G. C., Sekarsari, P. S. S., & Damayanti, T. W. (2019). Pengaruh Eksekutif Wanita (Female Executive) terhadap Manajemen Laba: Studi Empiris pada Perusahaan di Bursa Efek Indonesia. ProBank: Jurnal Ekonomi Dan Perbankan, 4(1), 98–110. <https://doi.org/10.36587/probank.v4i1.453>
- Sofian, S., Dwijayanti, S.P.F. and Wijaya, H. (2020). Female In Board And Earnings Management: Evidence In Indonesia NonFinancial Firms. *Jurnal Keuangan dan Perbankan*, 24(4). Available at: <https://doi.org/10.26905/jkdp.v24i4.4230>

- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female directors and earnings quality. *Contemporary Accounting Research*, 28(5), 1610–1644. <https://doi.org/10.1111/j.1467-8683.2009.00742.x>
- Subramanyam, K. R. 2014. *Financial Statement Analysis*. New York: McGraw-Hill.
- Suciani, A.S. and Purnama, H. (2019). Female Executive Dan Manajemen Laba: Riset Pada Perusahaan Manufaktur Di Indonesia. *Journal of Business and Information Systems*, 1(1).
- Sugiyono.(2017). Metode Penelitian Kuantitatif, Kualitatif dan R&D.Bandung: Alfabeta.
- Sulhia, B. A. (2021). Analisis pengaruh female executive terhadap manajemen laba (studi pada perusahaan, manufaktur yang terdaftar dibursa efek Indonesia tahun 2016-2018) (Vol. 1, Nomor 3).
- Sultyanto, H. S. (2014). *Manajemen Laba: Teori dan Metode Empiris*. Grasindo.
- Sumardi and Wati, E. (2022). Pengaruh Karakteristik CEO Dan Hubungan Politik Terhadap Manajemen Laba Riil. *Jurnal Ilmiah Akuntansi dan Keuangan*, 4(3), pp. 1288–1303.
- Susanto, Yulius Kurnia. 2016. The Effect of Audit Committees and Corporate Governance on Earnings Management: Evidence from Indonesia Manufacturing Industry. *International Journal of Business, Economics and Law*, Vol. 10, No. 1: 32–37.
- Tang, S. and Suwarsini, L. (2021). The Effect Of Boards Directors And Women Audit Committee On Earnings Management. *Ilmiah Manajemen Bisnis dan Inovasi Universitas Sam Ratulangi*, 8(3), pp. 593– 613.
- Terjesen, S., Sealy, R., & Singh, V. (2009). Women directors on corporate boards: A review and research agenda. *Corporate Governance: An International Review*, 17, 320–337. <https://doi.org/10.1111/j.1467-8683.2009.00742.x>
- Thomsen, S., T. Pedersen, and H. K. Kvist. 2006. Blockholder ownership: Effects on firm value in market and control based governance systems. *Journal of Corporate Finance*, 12(2), 246–269. <https://doi.org/10.1016/j.jcorpfin.2005.03.001>
- Tunggal. Amin Widjaja. 2013. *Dasar-Dasar Pengendalian Internal dan Corporate Governance*. Jakarta: Harvarindo
- Uddin, M.H. (2022). Board-Diversity, Audit Committee Characteristics And Earnings Management: Family Versus Non-Family Controlled Firms.

Journal of Accounting and Taxation, 14(2), pp. 170–188. Available at:
<https://doi.org/10.5897/JAT2022.0529>.

Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan terbatas.

Yasa, G. W., & Novialy, Y. (2012). Indikasi Manajemen Laba oleh Chief Executive Officer (Ceo) Baru Pada Perusahaan-Perusahaan yang Terdaftar di Pasar Modal Indonesia Gerianta. Jurnal Ilmiah Akuntansi Dan Bisnis, 7(1), 1–24

Ye, K., Z. Ran dan R. Zabiollah. 2010. Does top executive gender diversity affect earnings quality? A large sample of Chinese listed firms. Advances in Accounting, incorporating Advances in International Accounting 26: 47- 54.

Zarkasyi, Wahyudin. 2008. Good Corporate Governance pada Badan Usaha Manufaktur, Perbankan, dan Jasa Keuangan Lainnya. Bandung: Alfabeta.

Zalata, A. M., Ntim, C. G., Alsohagy, M. H., & Malagila, J. (2021). Gender diversity and earnings management: the case of female directors with financial background. In Review of Quantitative Finance and Accounting (Issue 0123456789). Springer US.

Zulvina, Y. (2015). Pengaruh Komisaris Independen, Komite Audit dan Blockholders Terhadap Earnings Management.