

DAFTAR PUSTAKA

- Abdullahi, R., & Mansor, N. (2015). Concomitant Debacle of Fraud Incidences in the Nigeria Public Sector: Understanding the power of Fraud Triangle Theory. *International Journal of Academic Research in Business and Social Sciences*, 5(5). <https://doi.org/10.6007/IJARBSS/v5-i5/1641>
- ABDULLAHI, R., & MANSOR, N. (2015). Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent For Future Research. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 5(4). <https://doi.org/10.6007/ijarafms/v5-i4/1823>
- Aghghaleh, S. F., & Mohamed, Z. M. (2014). Fraud Risk Factors of Fraud Triangle and the Likelihood of Fraud Occurrence: Evidence from Malaysia. *Information Management and Business Review*, 6(1), 1–7. <https://doi.org/10.22610/imbr.v6i1.1095>
- Albrecht, W. S., Albrecht, C., & Albrecht, C. C. (2008). Current Trends in Fraud and its Detection. *Information Security Journal: A Global Perspective*, 17(1), 2–12. <https://doi.org/10.1080/19393550801934331>
- Almubarak, W. I., Chebbi, K., & Ammer, M. A. (2023). Unveiling the Connection among ESG, Earnings Management, and Financial Distress: Insights from an Emerging Market. *Sustainability*, 15(16), 12348. <https://doi.org/10.3390/su151612348>
- Anthony, R. N., & Govindarajan, V. (2007). *Management control systems* (12th ed.). McGraw-Hill.
- Arghyrou, M. G. (2010). *Corruption as a form of extreme individualism: An economic explanation based on geography and climate conditions Standard-Nutzungsbedingungen*. <https://hdl.handle.net/10419/65823>
- Athanasouli, D., & Goujard, A. (2015). Corruption and management practices: Firm level evidence. *Journal of Comparative Economics*, 43(4), 1014–1034. <https://doi.org/10.1016/j.jce.2015.03.002>
- Augusto, A., & Rathke, T. (2015). *The effect of corruption on earnings management The effects of corruption on earnings management*. www.congressosp.fipecafi.org
www.congressosp.fipecafi.org
- Aziz, N. A. A., Manab, N. A., & Othman, S. N. (2016). Critical Success Factors of Sustainability Risk Management (SRM) Practices in Malaysian Environmentally Sensitive Industries. *Procedia - Social and Behavioral Sciences*, 219, 4–11. <https://doi.org/10.1016/j.sbspro.2016.04.025>
- Baskaran, S., Nedunselian, N., Ng, C. H., Mahadi, N., & Abdul Rasid, S. Z. (2020). Earnings management: a strategic adaptation or deliberate manipulation?

Journal of Financial Crime, 27(2), 369–386. <https://doi.org/10.1108/JFC-07-2019-0098>

- Ben Amar, A., & Chakroun, S. (2018). Do dimensions of corporate social responsibility affect earnings management? *Journal of Financial Reporting and Accounting*, 16(2), 348–370. <https://doi.org/10.1108/JFRA-05-2017-0033>
- Bhojraj, S., & Sengupta, P. (2003). Effect of Corporate Governance on Bond Ratings and Yields: The Role of Institutional Investors and Outside Directors*. *The Journal of Business*, 76(3), 455–475. <https://doi.org/10.1086/344114>
- Blackburn, K., & Forgues-Puccio, G. F. (2009a). Why is corruption less harmful in some countries than in others? *Journal of Economic Behavior & Organization*, 72(3), 797–810. <https://doi.org/10.1016/j.jebo.2009.08.009>
- Blackburn, K., & Forgues-Puccio, G. F. (2009b). Why is corruption less harmful in some countries than in others? *Journal of Economic Behavior & Organization*, 72(3), 797–810. <https://doi.org/10.1016/j.jebo.2009.08.009>
- Borralho, J. M., Hernández-Linares, R., Gallardo-Vázquez, D., & Choban de Sousa Paiva, I. (2022). Environmental, social and governance disclosure's impacts on earnings management: Family versus non-family firms. *Journal of Cleaner Production*, 379, 134603. <https://doi.org/10.1016/j.jclepro.2022.134603>
- Bouslah, K., Kryzanowski, L., & M'Zali, B. (2013). The impact of the dimensions of social performance on firm risk. *Journal of Banking & Finance*, 37(4), 1258–1273. <https://doi.org/10.1016/j.jbankfin.2012.12.004>
- Brahmana, R. K., Tan, M. Y., & You, H. W. (2018). Corporate environmental disclosure and earning management. *International Journal of Green Economics*, 12(3/4), 308. <https://doi.org/10.1504/IJGE.2018.097874>
- Branco, M. C., & Delgado, C. (2012). Business, social responsibility, and corruption. *Journal of Public Affairs*, 12(4), 357–365. <https://doi.org/10.1002/pa.1426>
- Campopiano, G., & De Massis, A. (2015). Corporate Social Responsibility Reporting: A Content Analysis in Family and Non-family Firms. *Journal of Business Ethics*, 129(3), 511–534. <https://doi.org/10.1007/s10551-014-2174-z>
- Cascino, S., Pugliese, A., Mussolino, D., & Sansone, C. (2010). The Influence of Family Ownership on the Quality of Accounting Information. *Family Business Review*, 23(3), 246–265. <https://doi.org/10.1177/0894486510374302>
- Chandren, S. (2016). Review on the Double Side of Earnings Management. *Journal of Social Sciences & Humanities*.

- 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. <https://doi.org/10.1016/j.jacceco.2010.07.003>
- Chen, K. Y., & Elder, R. J. (2008). *Fraud risk factors and the likelihood of fraudulent financial reporting: Evidence from statement on Auditing Standards No. 43 in Taiwan*. <https://www.researchgate.net/publication/228945894>
- Chen, Y.-C., Hung, M., & Wang, Y. (2018). The effect of mandatory CSR disclosure on firm profitability and social externalities: Evidence from China. *Journal of Accounting and Economics*, 65(1), 169–190. <https://doi.org/10.1016/j.jacceco.2017.11.009>
- Christopoulos, A., Dokas, I., Leontidis, C., & Spyromitros, E. (2023). The effect of corruption on the level of real and accrual earnings management in cases of target firms. *EuroMed Journal of Business*, 18(4), 575–603. <https://doi.org/10.1108/EMJB-03-2022-0055>
- Davidson, W. N., Jiraporn, P., Kim, Y. S., & Nemeč, C. (2004). Earnings Management Following Duality-Creating Successions: Ethnostatistics, Impression Management, and Agency Theory. *Academy of Management Journal*, 47(2), 267–275. <https://doi.org/10.5465/20159577>
- DeGeorge, F., Patel, J., & Zeckhauser, R. (1999). Earnings Management to Exceed Thresholds. *The Journal of Business*, 72(1), 1–33. <https://doi.org/10.1086/209601>
- Demerjian, P. R., Lev, B., Lewis, M. F., & McVay, S. E. (2013). Managerial Ability and Earnings Quality. *The Accounting Review*, 88(2), 463–498. <https://doi.org/10.2308/accr-50318>
- Di Guardo, M. C., Marrocu, E., & Paci, R. (2016). The effect of local corruption on ownership strategy in cross-border mergers and acquisitions. *Journal of Business Research*, 69(10), 4225–4241. <https://doi.org/10.1016/j.jbusres.2016.03.002>
- Dokas, I. (2023). Earnings Management and Status of Corporate Governance under Different Levels of Corruption—An Empirical Analysis in European Countries. *Journal of Risk and Financial Management*, 16(10), 458. <https://doi.org/10.3390/jrfm16100458>
- Everett, J., Neu, D., & Rahaman, A. S. (2007). Accounting and the global fight against corruption. *Accounting, Organizations and Society*, 32(6), 513–542. <https://doi.org/10.1016/j.aos.2006.07.002>

- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law and Economics*, 26(2), 301–325. <https://doi.org/10.1086/467037>
- Ferramosca, S., & Allegrini, M. (2018). The complex role of family involvement in earnings management. *Journal of Family Business Strategy*, 9(2), 128–141. <https://doi.org/10.1016/j.jfbs.2018.01.001>
- Friedman, E., Johnson, S., Kaufmann, D., & Zoido-Lobaton, P. (2000). Dodging the grabbing hand: the determinants of unofficial activity in 69 countries. *Journal of Public Economics*, 76(3), 459–493. [https://doi.org/10.1016/S0047-2727\(99\)00093-6](https://doi.org/10.1016/S0047-2727(99)00093-6)
- Fu, T., & Li, J. (2023). An empirical analysis of the impact of ESG on financial performance: the moderating role of digital transformation. *Frontiers in Environmental Science*, 11. <https://doi.org/10.3389/fenvs.2023.1256052>
- Garcia, A. S., Mendes-Da-Silva, W., & Orsato, R. J. (2017). Sensitive industries produce better ESG performance: Evidence from emerging markets. *Journal of Cleaner Production*, 150, 135–147. <https://doi.org/10.1016/j.jclepro.2017.02.180>
- Gavana, G., Gottardo, P., & Moisello, A. (2017). Earnings Management and CSR Disclosure. Family vs. Non-Family Firms. *Sustainability*, 9(12), 2327. <https://doi.org/10.3390/su9122327>
- Gez, M., Anagnosti, E., & Pullins, T. (2022, July 16). ESG Disclosure Trends in SEC Filings. *Harvard Law School Forum on Corporate Governance*.
- Ghazali, A. W., Shafie, N. A., & Sanusi, Z. M. (2015). Earnings Management: An Analysis of Opportunistic Behaviour, Monitoring Mechanism and Financial Distress. *Procedia Economics and Finance*, 28, 190–201. [https://doi.org/10.1016/S2212-5671\(15\)01100-4](https://doi.org/10.1016/S2212-5671(15)01100-4)
- Gill, A., Biger, N., Mand, H. S., & Mathur, N. (2013). Earnings Management, Firm Performance, and the Value of Indian Manufacturing Firms. In *International Research Journal of Finance and Economics* (Vol. 116). <http://www.internationalresearchjournaloffinanceandeconomics.com>
- Godfrey, P. C., Merrill, C. B., & Hansen, J. M. (2009). The relationship between corporate social responsibility and shareholder value: an empirical test of the risk management hypothesis. *Strategic Management Journal*, 30(4), 425–445. <https://doi.org/10.1002/smj.750>
- Graycar, A., & Monaghan, O. (2015). Rich Country Corruption. *International Journal of Public Administration*, 38(8), 586–595. <https://doi.org/10.1080/01900692.2014.949757>

- Gujarati, D. N., Porter, D. C., & Gunasekar, S. (2012). *Basic Econometrics* (5th ed.). McGraw-Hill Education (India) Private Limited.
- Hassan, U., & Ahmed, A. (2012). *Corporate Governance, Earnings Management and Financial Performance: A Case of Nigerian Manufacturing Firms*. <https://www.researchgate.net/publication/288791214>
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.156445>
- Hossain, A. T., & Kryzanowski, L. (2021). Political corruption and Corporate Social Responsibility (CSR). *Journal of Behavioral and Experimental Finance*, 31, 100538. <https://doi.org/10.1016/j.jbef.2021.100538>
- Hsiao, P.-C. K., & Kelly, M. (2018). Investment considerations and impressions of integrated reporting. *Sustainability Accounting, Management and Policy Journal*, 9(1), 2–28. <https://doi.org/10.1108/SAMPJ-10-2016-0072>
- 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. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jiang, W., Zhang, C., & Si, C. (2022). The real effect of mandatory CSR disclosure: Evidence of corporate tax avoidance. *Technological Forecasting and Social Change*, 179, 121646. <https://doi.org/10.1016/j.techfore.2022.121646>
- Jiraporn, P., Miller, G. A., Yoon, S. S., & Kim, Y. S. (2008). Is earnings management opportunistic or beneficial? An agency theory perspective. *International Review of Financial Analysis*, 17(3), 622–634. <https://doi.org/10.1016/j.irfa.2006.10.005>
- Johnson, G., Scholes, K., & Whittington, R. (2008). *Exploring Corporate Strategy: Text and Cases* (Eighth Edition). Financial Times Prentice Hall.
- Kelly, P., & Hartley, C. A. (2010). Casino gambling and workplace fraud: a cautionary tale for managers. *Management Research Review*, 33(3), 224–239. <https://doi.org/10.1108/01409171011030381>
- Kenyon, W., & Tilton, P. D. (2012). Potential Red Flags and Fraud Detection Techniques. In *A Guide to Forensic Accounting Investigation* (pp. 231–269). Wiley. <https://doi.org/10.1002/9781119200048.ch13>
- Khasanah, P., & Kusuma, I. (2020). ANTI-CORRUPTION DISCLOSURE AND EARNINGS MANAGEMENT: A CASE IN INDONESIAN CAPITAL MARKET. *Jurnal Akuntansi Dan Keuangan Indonesia*, 17(1). <https://doi.org/10.21002/jaki.2020.06>

- Kim, Y., Park, M. S., & Wier, B. (2012). Is Earnings Quality Associated with Corporate Social Responsibility? *The Accounting Review*, 87(3), 761–796. <https://doi.org/10.2308/accr-10209>
- Kumala, R., & Siregar, S. V. (2021). Corporate social responsibility, family ownership and earnings management: the case of Indonesia. *Social Responsibility Journal*, 17(1), 69–86. <https://doi.org/10.1108/SRJ-09-2016-0156>
- Lambert-Mogiliansky, A., Majumdar, M., & Radner, R. (2008). Petty corruption: A game-theoretic approach. *International Journal of Economic Theory*, 4(2), 273–297. <https://doi.org/10.1111/j.1742-7363.2008.00078.x>
- Licerán Gutiérrez, A., & Cano Rodríguez, M. (2019). Una Revisión del Análisis Multidimensional de la Calidad del Resultado Contable. *Revista de Contabilidad*, 22(1), 41–60. <https://doi.org/10.6018/rc-sar.22.1.354301>
- Liu, W., Ye, T., Jägermeyr, J., Müller, C., Chen, S., Liu, X., & Shi, P. (2021). Future climate change significantly alters interannual wheat yield variability over half of harvested areas. *Environmental Research Letters*, 16(9), 094045. <https://doi.org/10.1088/1748-9326/ac1fbb>
- Liu, Y., Wei, Z., & Xie, F. (2016). CFO gender and earnings management: evidence from China. *Review of Quantitative Finance and Accounting*, 46(4), 881–905. <https://doi.org/10.1007/s11156-014-0490-0>
- Lokuwaduge, C. S. D. S., & Heenetigala, K. (2017). Integrating Environmental, Social and Governance (ESG) Disclosure for a Sustainable Development: An Australian Study. *Business Strategy and the Environment*, 26(4), 438–450. <https://doi.org/10.1002/bse.1927>
- Lourenço, I. C., Rathke, A., Santana, V., & Branco, M. C. (2018). Corruption and earnings management in developed and emerging countries. *Corporate Governance: The International Journal of Business in Society*, 18(1), 35–51. <https://doi.org/10.1108/CG-12-2016-0226>
- Maaloul, A., Zéghal, D., Ben Amar, W., & Mansour, S. (2023). The Effect of Environmental, Social, and Governance (ESG) Performance and Disclosure on Cost of Debt: The Mediating Effect of Corporate Reputation. *Corporate Reputation Review*, 26(1), 1–18. <https://doi.org/10.1057/s41299-021-00130-8>
- MANCHIRAJU, H., & RAJGOPAL, S. (2017). Does Corporate Social Responsibility (CSR) Create Shareholder Value? Evidence from the Indian Companies Act 2013. *Journal of Accounting Research*, 55(5), 1257–1300. <https://doi.org/10.1111/1475-679X.12174>

- Marrewijk, M. van M., & Werre, M. (2003). Multiple Levels of Corporate Sustainability. *Journal of Business Ethics*, 44, 107–119.
- Martínez-Ferrero, J., Villarón-Peramato, Ó., & García-Sánchez, I. M. (2017). Can Investors Identify Managerial Discretion in Corporate Social Responsibility Practices? The Moderate Role of Investor Protection. *Australian Accounting Review*, 27(1), 4–16. <https://doi.org/10.1111/auar.12138>
- Matos, P. (2020). *ESG AND RESPONSIBLE INSTITUTIONAL INVESTING AROUND THE WORLD A CRITICAL REVIEW*. <https://ssrn.com/abstract=3668998>
- Ming, J. (2003). *Earnings Management and Tunneling through Related Party Transactions: Evidence from Chinese Corporate Groups*.
- Miralles-Quirós, M., Miralles-Quirós, J., & Valente Gonçalves, L. (2018). The Value Relevance of Environmental, Social, and Governance Performance: The Brazilian Case. *Sustainability*, 10(3), 574. <https://doi.org/10.3390/su10030574>
- Mittelbach-Hörmanseder, S., Hummel, K., & Rammerstorfer, M. (2021). The information content of corporate social responsibility disclosure in Europe: an institutional perspective. *European Accounting Review*, 30(2), 309–348. <https://doi.org/10.1080/09638180.2020.1763818>
- Mooneepen, O., Abhayawansa, S., & Mamode Khan, N. (2022). The influence of the country governance environment on corporate environmental, social and governance (ESG) performance. *Sustainability Accounting, Management and Policy Journal*, 13(4), 953–985. <https://doi.org/10.1108/SAMPJ-07-2021-0298>
- Murdock, H. (2008). The three dimensions of fraud: auditors should understand the needs, opportunities, and justifications that lead individuals to commit fraudulent acts. *Institute of Internal Auditors, Inc.*, 65(4).
- Muttakin, M. B., Khan, A., & Azim, M. I. (2015). Corporate social responsibility disclosures and earnings quality. *Managerial Auditing Journal*, 30(3), 277–298. <https://doi.org/10.1108/MAJ-02-2014-0997>
- Neu, D., Everett, J., Rahaman, A. S., & Martinez, D. (2013). Accounting and networks of corruption. *Accounting, Organizations and Society*, 38(6–7), 505–524. <https://doi.org/10.1016/j.aos.2012.01.003>
- Paiva, I. S., Lourenço, I. C., & Dias Curto, J. (2019). Earnings management in family versus non-family firms: the influence of analyst coverage. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 48(2), 113–133. <https://doi.org/10.1080/02102412.2018.1463764>

- Pedersen, C. S. (2018). The un Sustainable Development Goals (SDGs) are a Great Gift to Business! *Procedia CIRP*, 69, 21–24. <https://doi.org/10.1016/j.procir.2018.01.003>
- Porter, M. E. (1998). *Competing Across Locations: Enhancing Competitive Advantage Through a Global Strategy*. Harvard Business school Press.
- Prior, D., Surroca, J., & Tribó, J. A. (2008). Are Socially Responsible Managers Really Ethical? Exploring the Relationship Between Earnings Management and Corporate Social Responsibility. *Corporate Governance: An International Review*, 16(3), 160–177. <https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Rabaya, A. J., & Saleh, N. M. (2022). The moderating effect of IR framework adoption on the relationship between environmental, social, and governance (ESG) disclosure and a firm's competitive advantage. *Environment, Development and Sustainability*, 24(2), 2037–2055. <https://doi.org/10.1007/s10668-021-01519-5>
- Rae, K., & Subramaniam, N. (2008). Quality of internal control procedures. *Managerial Auditing Journal*, 23(2), 104–124. <https://doi.org/10.1108/02686900810839820>
- Rajgopal, S., Whitten, H. O., Shivakumar, L., Simpson, A., & A502, R. (2007). *A Catering Theory of Earnings Management*.
- 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 & Information Management*, 31(3), 528–563. <https://doi.org/10.1108/IJAIM-02-2023-0035>
- Samy El-Deeb, M., Ismail, T. H., & El Banna, A. A. (2023). Does audit quality moderate the impact of environmental, social and governance disclosure on firm value? Further evidence from Egypt. *Journal of Humanities and Applied Social Sciences*, 5(4), 293–322. <https://doi.org/10.1108/JHASS-11-2022-0155>
- Sassen, R., Hinze, A.-K., & Hardeck, I. (2016). Impact of ESG factors on firm risk in Europe. *Journal of Business Economics*, 86(8), 867–904. <https://doi.org/10.1007/s11573-016-0819-3>
- Schipper, K. (1989). Earnings Management. *Accounting Horizons*, 3(4), 91–102.
- Scott, W. R. (2015). *FINANCIAL ACCOUNTING THEORY Seventh Edition*. www.pearsoncanada.ca.

- Seligson, M. A. (2002). The Impact of Corruption on Regime Legitimacy: A Comparative Study of Four Latin American Countries. *The Journal of Politics*, 64(2), 408–433. <https://doi.org/10.1111/1468-2508.00132>
- Sumiyana, S., & Baridwan, Z. (2013). ACCOUNTING FUNDAMENTALS AND VARIATIONS OF STOCK PRICE: METHODOLOGICAL REFINEMENT WITH RECURSIVE SIMULTANEOUS MODEL. *Journal of Indonesian Economy and Business*, 28(1), 84–114.
- Wilks, T. J., & Zimbelman, M. F. (2004). Decomposition of Fraud-Risk Assessments and Auditors' Sensitivity to Fraud Cues*. *Contemporary Accounting Research*, 21(3), 719–745. <https://doi.org/10.1506/HGXP-4DBH-59D1-3FHJ>
- Xu, H., Dao, M., & Wu, J. (2019a). The effect of local political corruption on earnings quality. *Review of Quantitative Finance and Accounting*, 53(2), 551–574. <https://doi.org/10.1007/s11156-018-0758-x>
- Xu, H., Dao, M., & Wu, J. (2019b). The effect of local political corruption on earnings quality. *Review of Quantitative Finance and Accounting*, 53(2), 551–574. <https://doi.org/10.1007/s11156-018-0758-x>
- Zhang, J. (2017). *POLITICAL CORRUPTION AND CORPORATE EARNINGS MANAGEMENT ZHANG JIN NANYANG BUSINESS SCHOOL 2017 POLITICAL CORRUPTION AND CORPORATE EARNINGS MANAGEMENT*.
- Zuhri, alhamdi, & Ratnasari, M. (2021). Anti-Corruption Disclosure and Audit Quality on Earnings Management. *Advances in Economics, Business and Management Research*, 196.