

Daftar Pustaka

- Bachtiar, Emil. 2012. *Kasus-Kasus Etika Bisnis dan Profesi*. Jakarta: Salemba Empat.
- Cohen, Jeffrey R., Laurie W. Pant dan David J. Sharp. "The Effect of Gender and Academic Discipline Diversity on Ethical Evaluations, Ethical Intentions and Ethical Orientation of Potential Public Accounting Recruits." *Accounting Horizons*. Vol. 12 No. 3, pp. 250-270.
- Cron, William L., Alan J. Dubinsky, dan Ronald E. Michaels. "The Influence of Career Stages on Components of Salesperson Motivation." *Journal of Marketing*. Vol. 52, No. 1, pp 78-92.
- Dechow, Patricia M., Douglas J. Skinner. 2000. "Earnings management: Reconciling the views of accounting academics, practitioners, and regulators." *Accounting Horizons*. Vol. 14 No. 2, pp 235-250.
- Eweje, Gabriel dan Margaret Brunton. 2010. "Ethical perceptions of business students in a New Zealand university: do gender, age and work experience matter?" *Business Ethics: A European Review*. Volume 19 Number 1, pp 95-111.
- Fischer, Marilyn, dan Kenneth Rosenzweig. 1995. "Attitudes of Students and Accounting Practitioners concerning the Ethical Acceptability of Earnings Management." *Journal of Business Ethics*. Vol. 14, No. 6, pp. 433-444.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Edisi 5. Semarang: Badan Penerbit Universitas Diponegoro.
- Hair, Joseph F., William C. Black, Barry J. Babin, dan Rolph E. Anderson. 2010. *Multivariate Data Analysis: A Global Perspective*. 7th edition. New Jersey: Pearson Education Inc.
- Hartono, Jogiyanto. 2004. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE-Yogyakarta.



- Healy, Paul M., dan James M. Wahlen. 1999. "A review of the earnings management literature and its implications for standard setting." *Accounting Horizons*. Vol. 13 No. 4, pp 365-383.
- Hunt, Shelby D. dan Scott Vitell. 1986. "A General Theory of Marketing Ethics." *Journal of Macromarketing*. Pp 1-16.
- Kaplan, Steven E. 2001. "Further Evidence on the Ethics of Managing Earnings: An Examination of Ethically Related *Judgments* of Shareholders and Non-Shareholders". *Journal of Accounting and Public Policy*. Vol 20, pp 27-44.
- Keller, A. Craig, Katherine T. Smith dan L. Murphy Smith. 2007. "Do gender, educational level, religiosity, and work experience affect the ethical decision-making of U.S. accountants?" *Critical Perspectives on Accounting*. Vol. 18 pp. 299–314.
- Lund, Daulatram B. 2008. "Gender Differences in Ethics Judgment of Marketing Professionals in the United States." *Journal of Business Ethics*. Vol. 7, pp 501-515
- Nafi'ah, Khikmatun. 2017. "Pengaruh Pendidikan Etika Terhadap Manajemen Laba: Rest's Four Component dan Jones's Moral Intensity Model." Skripsi. Universitas Gadjah Mada.
- Parfet, William U.. Accounting Subjectivity and Earnings Management: A Prepare Perspective. *Accounting Horizons*. Vol. 14 No. 4, pp 481-488.
- Sari, Ayu Anggita. 2016. "Pengaruh Religiositas dan Peran Etika & Tanggung Jawab Sosial Persepsian terhadap Ethical *Judgment* Tentang Manajemen Laba." Skripsi. Universitas Gadjah Mada
- Schipper, Katherine. 1989. "Commentary on Earnings Management." *Accounting Horizons*.
- Scott, William R. 2012. *Financial Accounting Theory*. 6th Edition. Toronto: Pearson Canada Inc.



- Sekaran, Uma. 2003. *Research Methods for Business: a Skill-Building Approach*. 4th edition. West Sussex: John Wiley & Sons Ltd.
- Sekaran, Uma dan Roger Bougie. 2013. *Research Methods for Business: a Skill-Building Approach*. 6th edition. West Sussex: John Wiley & Sons Ltd.
- Shawver, Tara J. dan Lynn H. Clements. 2014. "Are There Gender Differences When Professional Accountants Evaluate Moral Intensity for Earnings Management?" *Journal of Business Ethics*. Vol. 131. Pp 557-566.
- Sholihin, Mahfud dan Ainun Na'im. 2004. "Ethical Judgment Manajer terhadap Praktik Earnings Management." *Jurnal Riset Akuntansi Indonesia*. Vol. 7, No. 2, Hal. 179-191
- Suhra, Sarifa. 2013. "Kesetaraan Gender dalam Perspektif Al-Quran dan Implikasinya Terhadap Hukum Islam." *Jurnal Al-Ulum*. Vol. 13, No. 2, Hal. 373-394
- Sulistyanto, Sri H. 2008. *Manajemen Laba: Teori dan Model Empiris*. Jakarta: Grasindo
- Suwardjono. 2002. *Akuntansi Pengantar: Proses Penciptaan Data Pendekatan Sistem*. Yogyakarta: BPFE
- Velasquez, Manuel G.. 2005. *Etika Bisnis: Konsep dan Kasus*. Diterjemahkan oleh Ana Purwaningsih, Kurnianto dan Totok Budisantoso. New Jersey: Pearson Education.
- Weeks, William A., Carlos W. Moore, Joseph A. McKinney, dan Justin G. Longenecker. 1999. "The Effects of Gender and Career Stage on Ethical Judgment." *Journal of Business Ethics*. Vol. 20, No. 4, pp. 301-313.
- Wolk, Harry I, James L. Dodd, dan John J. Rozycki. 2017. *Accounting Theory: Conceptual Issues in a Political and Economic Environment*. 9th Edition. Los Angeles: Sage Publications.