

DAFTAR PUSTAKA

- Abdullah, S., & Ismail, K. N. (2016). Women Directors, Family Ownership and Earnings Management in Malaysia. *Asian Review of Accounting*, 24(4), 525–550.
- Altamuro, J., Beatty, A., & Weber, J. (2005). Motives for early revenue recognition: Evidence from SEC staff accounting bulletin (SAB 101). *The Accounting Review*, 80(2), 273–402.
- 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, 137–146.
- Bamber, L. S., Jiang, J., & Wang, I. Y. (2010). What's my style? The influence of top managers on voluntary corporate financial disclosure. *Accounting Review*, 85(4), 1131–1162.
- Barua, A., Davidson, L., Rama, D. V., & Thiruvadi, S. (2010). CFO Gender and Accruals Quality. *Accounting Horizons*, 24(1), 25–39.
- Bernardi, R., & Arnold, D. (1997). An Examination of Moral Development within Public Accounting by Gender, Staff Level, and Firm. *Contemporary Accounting Research*, 14, 653–668.
- Bertrand, M., & Schoar, A. (2003). Managing with style: The effect of managers on firm policies. *The Quarterly Journal of Economics*, 118(4), 1169–1208.
- Certo, S. T., Lester, R. H., Dalton, C. M., & Dalton, D. R. (2006). Top management teams, strategy and financial performance: A meta-analytic examination. *Journal of Management Studies*, 43(4), 819–839.
- Croson, R., & Gneezy, U. (2009). Gender Differences in Preferences. *Journal of Economic Literature*, 47, 1–27.
- Custódio, C., & Metzger, D. (2014). Financial expert CEOs: CEO's work experience and firm's financial policies. *Journal of Financial Economics*, 114(1), 125–154. <https://doi.org/10.1016/j.jfineco.2014.06.002>
- Darmadi, S. (2013). Board members' education and firm performance: evidence from a developing economy. *International Journal of Commerce and Management*, 23(2), 113–135.
- Dechow, P. M., Sloan, R., & Sweeney, A. (1995). Detecting earnings management. *The Accounting Review*, 70, 193–225.
- Duong, L., & Evans, J. (2016). Gender differences in compensation and earnings management: Evidence from Australian CFOs. *Pacific Basin Finance Journal*, 40, 17–35. <https://doi.org/10.1016/j.pacfin.2016.07.004>
- Erickson, M., & Wang, S. W. (1999). Earnings Management by Acquiring Firms in Stock for Stock Mergers. *Journal of Accounting and Economics*, 27, 149–176.
- Francis, B., Hasan, I., Park, J. C., & Wu, Q. (2015). Gender Differences in Financial Reporting Decision Making: Evidence from Accounting Conservatism. *Contemporary Accounting Research*, 32(3), 1285–1318.
- Gavious, I., Segev, E., & Yosef, R. (2012). Female Directors and Earnings Management in High-Technology Firms. *Pacific Accounting Review*, 24, 4–

32.

- Gudono. (2015). *Analisis Data Multivariate*. Yogyakarta: BPFE.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective* (7th ed.). Pearson Education.
- Hambrick, D., & Mason, P. (1984). Upper Echelons: the Organization as a Reflection of its Top Manager. *Academy of Management Review*, 9, 1193–1206.
- Hambrick, D. C. (2007). Editor ' S Forum Upper Echelons Theory : an Update. *Academy of Management Review*, 32(2), 334–343.
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383.
- Ho, S. M., Li, Y., & Zhang, F. (2015). CEO Gender, Ethical Leadership, and Accounting Conservatism. *Journal of Business Ethics*, 127, 351–370.
- Hu, N., Huang, R., Li, X., & Liu, L. (2017). The impact of CEOs' accounting backgrounds on earnings management and conservatism. *Journal of Centrum Cathedra*, 10(1), 4–24.
- Hu, N., Liu, L., & Miller, W. F. (2013). The Path to Reporting Economic Reality - Why all CEOs Should Have Accounting Degrees. *Journal of Management Policy and Practice*, 14(2), 11–18.
- Jeanjean, T., & Stolowy, H. (2009). Determinants of board members' financial expertise – empirical evidence from France. *The International Journal of Accounting*, 44(4), 378–402.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Jiang, F., Zhu, B., & Huang, J. (2013). CEO's financial experience and earnings management. *Journal of Multinational Financial Management*, 23(3), 134–145.
- Jones, J. (1991). Earnings management during import relief investigations. *Journal of Accounting Research*, 29, 193–228.
- Khelif, H., & Achek, I. (2017). Gender in accounting research: a review. *Managerial Auditing Journal*, 32(6), 627–655.
- Kothari, S. P., Leone, A., & Wasley, C. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39, 163–197.
- Krishnan, G. V., & Parsons, L. . (2008). Getting to the bottom line: An exploration of gender and earnings quality. *Journal of Business Ethics*, 78(1–2), 65–76.
- Kyaw, K., Olugbode, M., & Petracci, B. (2015). Does gender diverse board mean less earnings management? *Finance Research Letters*, 14, 135–141. <https://doi.org/10.1016/j.frl.2015.05.006>
- Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earnings management and investor protection: An international comparison. *Journal of Financial Economics*, 69(3), 505–527.
- Li, C., Tseng, Y., & Chen, T. K. (2016). Top management team expertise and corporate real earnings management activities. *Advances in Accounting*, 34, 117–132.

- 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.
- Lo, K. (2008). Earnings management and earnings quality. *Journal of Accounting and Economics*, 45(2–3), 350–357.
- Mahjoub, I., & Miloudi, A. (2015). EARNINGS MANAGEMENT : A REVIEW OF Literature.
- Matsunaga, S. R., & Yeung, P. E. (2008). Evidence on the Impact of a CEO ' s Financial Experience on Quality of the Firm ' s Financial Reports and Disclosures. *AAA 2008 Financial Accounting and Reporting Section (FARS) Paper*.
- Nielsen, S. (2010). Top management team diversity: A review of theories and methodologies. *International Journal of Management Reviews*, 12(3), 301–316.
- Peni, E., & Vähämaa, S. (2010). Female executives and earnings management. *Managerial Finance*, 36(7), 629–645.
- Rose, C. (2007). Does Female Board Representation Influence Firm Performance. *Corporate Governance: An International Review*, 15(2), 404–413.
- Ross, S. (1973). The economic theory of agency: The principal's problem. *American Economic Review*, 63(2), 134–139.
- Ruch, G. W., & Taylor, G. (2015). Accounting conservatism: A review literature. *Journal of Accounting Literature*, 34, 17–38.
- Sapii, M. A. (2017). Indonesia still struggles to close gender equality gap: UNDP. The Jakarta Post, March 22, 2017. Diakses pada 2 Oktober 2018 dari <http://www.thejakartapost.com/news/2017/03/22/indonesia-still-struggles-to-close-gender-equality-gap-undp.html>.
- Schipper, K. (1989). Commentary on Earnings Management. *Accounting History*, 91–102.
- Schubert, R. (2006). Analyzing and Managing Risks on the Importance of Gender Difference in Risk Attitudes. *Managerial Finance*, 32, 706–715.
- Skinner, D. J., Burgstahler, D., Herz, R., Imhoff, G., Leisenring, J., Mueller, G., ... Dechow, P. M. (2000). Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators. *Accounting Horizons*, 14(2), 235–250.
- Spence, M. (1973). Job market signaling. *Quarterly Journal of Economics*, 87(3), 355–374.
- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female Director and Earnings Quality. *Contemporary Accounting Research*, 28, 1610–1644.
- Stubben, S. R. (2010). Discretionary revenues as a measure of earnings management. *Accounting Review*, 85(2), 695–717.
- Subramanyam, K. R. (1996). The Pricing of Discretionary Accruals. *Journal of Accounting and Economics*, 249–281.
- Sun, Y., Wang, W., Wang, X. (Frank), & Zhang, W. (2013). Shareholder activism and earnings management incentives: An empirical examination of shareholder proposals in the United States. *Journal of International Financial Management and Accounting*, 24(3), 234–260.

- United Nations Development Programme. (2016). *Human Development Report 2016. Human Development for Everyone. United Nations Development Programme.*
- Walker, M. (2013). How far can we trust earnings numbers? What research tells us about earnings management. *Accounting and Business Research*, 43(4), 445–481.
- Wu, R. (2014). Predicting Earnings Management: A Nonlinear Approach. *International Review of Economics and Finance*, 30, 1–25.
- Ye, K., Zhang, R., & Rezaee, Z. (2010). Does top executives gender diversity affect earnings quality? A large sample of Chinese listed firms. *Advances in Accounting*, 26(1), 47–54.