

## DAFTAR PUSTAKA

- Dechow, Patricia M., Richard G. Sloan, dan Amy P. Sweeney. 1995. "Detecting Earnings Management", *The Accounting Review*, Vol. 70, No. 2: 193-225.
- Dichev, Ilia D., dan Douglas J Skinner. 2002."Large Sample Evidence on the Debt Covenant Hypothesis", *Journal of Accounting Research*, Vol. 40, No. 4.
- Global Reporting Initiative. (2016). Sustainability Reporting Guidelines, Version 4.
- Herath *et al.* 2017."Financial Reporting Quality: A Literature Review", *International Journal of Business Management and Commerce*, Vol. 2 No.2.
- Herni dan Susanto, Y.K. 2008."Pengaruh Struktur Kepemilikan Publik, Praktik Pengelolaan Perusahaan, Jenis Industri, Ukuran Perusahaan, Profitabilitas dan Risiko Keuangan Terhadap Tindakan Perataan Laba", *Jurnal Ekonomi dan Bisnis Indonesia*, Vol. 23, No.3:302-314.
- Jelinek, Kate. 2007."The Effect of Leverage Increases on Earnings Management", *Journal of Business & Economic Studies*, Vol. 13, No. 2
- Jo, Hoje., dan Kim Yongtae. 2007."Ethics and Disclosure: A Study of the Financial Performance of Firms in the Seasoned Equity Offerings Market", *Journal of Business Ethics*, No.80:855-878.
- Jones, J. 1991."Earnings management during import relief investigations", *Journal of Accounting Research*, 29: 193-228.
- Nabila, Afifa dan Daljono. 2013."Pengaruh Proporsi Dewan Komisaris Independen, Komite Audit, dan Reputasi Auditor terhadap Manajemen Laba:", *Diponegoro Journal of Accounting*, Vol. 2, No. 1:1-10.
- Scott, William R., (2015), *Financial Accounting Theory*, 7th Edition, Pearson Canada Inc., United States of America.
- Sugiyono. 2014. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Penerbit Alfabeta.
- Suwardjono. 2005. *Teori Akuntansi Perekayasa Pelaporan Keuangan Edisi Ketiga*. Yogyakarta: Fakultas Ekonomika dan Bisnis UGM.
- Wolk, Harry I., James L. Dodd, dan John J. Rozycki. 2017. *Accounting Theory* 9th Edition. United States of America: Sage Publication.
- Yendrawati, Reni. 2015."Pengaruh Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, dan Kepemilikan Institusional terhadap Manajemen Laba", *Jurnal Entrepreneur dan Entrepreneurship*, Vol. 4, No. 1&2.