

References

- Ahmed, A. S., Neel, M., & Wang, D. (2013). Does mandatory adoption of IFRS improve accounting quality? Preliminary evidence. *Contemporary accounting research*, 30(4), 1344-1372.
- Alareeni, B., & Aljuaidi, O. (2014). The modified jones and Yoon models in detecting earnings management in Palestine Exchange (PEX). *International Journal of Innovation and Applied Studies*, 9(4), 1472.
- Azizah, W. (2018). Trend and Tradeoff Between Accrual Earnings Management and Real Earnings Management in Indonesia. *Media Riset Akuntansi, Auditing & Informasi*, 17(2), 159-172.
- Ball, R. (2006). International Financial Reporting Standards (IFRS): pros and cons for investors. *Accounting and business research*, 36(sup1), 5-27.
- Barth, M. E., Landsman, W. R., & Lang, M. H. (2008). International accounting standards and accounting quality. *Journal of accounting research*, 46(3), 467-498.
- Biger, N., & Hoang, Q. (2008). Managerial Ownership, Firm Size, and Earnings Management. *International Journal of Finance*, 20(1).
- Brad, L., Dobre, F., Turlea, C., & Braşoveanu, I. (2014). The Impact of IFRS Adoption in Romania upon the Earnings Management of the Bucharest Stock Exchange Entities. *Procedia Economics And Finance*, 15, 871-876. DOI: 10.1016/s2212-5671(14)00550-4
- Burgstahler, D. C., Hail, L., & Leuz, C. (2006). The importance of reporting incentives: Earnings management in European private and public firms. *The accounting review*, 81(5), 983-1016.
- Burgstahler, D., & Dichev, I. (1997). Earnings management to avoid earnings decreases and losses. *Journal of accounting and economics*, 24(1), 99-126.
- Burgstahler, D., & Eames, M. (1998). Management of Earnings and Analysts' Forecasts. *Unpublished working paper, University of Washington*.
- Byard, D., Li, Y., & Yu, Y. (2011). The effect of mandatory IFRS adoption on financial analysts' information environment. *Journal of accounting research*, 49(1), 69-96.
- Callao, S., & Jarne, J. I. (2010). Have IFRS affected earnings management in the European Union?. *Accounting in Europe*, 7(2), 159-189.
- Carmona, S., & Trombetta, M. (2008). On the global acceptance of IAS/IFRS accounting standards: The logic and implications of the principles-based system. *Journal of Accounting and Public Policy*, 27(6), 455-461.
- Chandra, T. (2015). Impacts of Indonesia's 2014 Presidential Election towards Stock Priceso Indonesia Stock Exchange. *International Journal of Business and Management*, 10(7), 172.

- Cohen, D. A., Dey, A., & Lys, T. Z. (2008). Real and accrual-based earnings management in the pre-and post-Sarbanes-Oxley periods. *The accounting review*, 83(3), 757-787.
- DeAngelo, L. E. (1988). Managerial competition, information costs, and corporate governance: The use of accounting performance measures in proxy contests. *Journal of accounting and economics*, 10(1), 3-36.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *Accounting review*, 193-225.
- DeGeorge, F., Patel, J., & Zeckhauser, R. (1999). Earnings management to exceed thresholds. *The Journal of Business*, 72(1), 1-33.
- Deloitte IAS Plus. (2020). Financial reporting framework in Indonesia. Retrieved 14 April 2020, from <https://www.iasplus.com/en/jurisdictions/asia/indonesia>
- Doukakis, L. C. (2014). The effect of mandatory IFRS adoption on real and accrual-based earnings management activities. *Journal of Accounting and Public Policy*, 33(6), 551-572.
- Fuad, & Wijanarto, W. (2017). How mandatory IFRS adoption changes firms' opportunistic behavior: Empirical evidence from the earnings management perspective. *Academy Of Accounting And Financial Studies Journal*, 21(2), 1-10.
- Harymawan, I., Nasih, M., Suhardianto, N., & Shauki, E. (2020). How does the presidential election period affect the performance of the state-owned enterprise in Indonesia?. *Cogent Business & Management*, 7(1), 1750330.
- Healy, P., & Wahlen, J. (1999). A Review of the Earnings Management Literature and its Implications for Standard Setting. *SSRN Electronic Journal*. DOI: 10.2139/ssrn.156445
- Houqe, M. N., van Zijl, T., Dunstan, K., & Karim, A. W. (2012). The effect of IFRS adoption and investor protection on earnings quality around the world. *The International journal of accounting*, 47(3), 333-355.
- IAI. Pengertian Standar Akuntansi Keuangan (SAK). Retrieved 14 April 2020, from <http://www.iaiglobal.or.id/v03/standar-akuntansi-keuangan/sak>
- Islam, M. A., Ali, R., & Ahmad, Z. (2011). Is the modified Jones model effective in detecting earnings management? Evidence from a developing economy. *International Journal of Economics and Finance*, 3(2), 116-125.
- Jeanjean, T., & Stolowy, H. (2008). Do accounting standards matter? An exploratory analysis of earnings management before and after IFRS adoption. *Journal Of Accounting And Public Policy*, 27(6), 480-494. DOI: 10.1016/j.jaccpubpol.2008.09.008
- Jones, J. J. (1991). Earnings management during import relief investigations. *Journal of accounting research*, 29(2), 193-228.
- Larastomo, J., Perdana, H. D., Triatmoko, H., & Sudaryono, E. A. (2016). Pengaruh tata kelola perusahaan dan penghindaran pajak terhadap manajemen laba pada perusahaan manufaktur di Indonesia. *Esensi: Jurnal Bisnis dan Manajemen*, 6(1), 63-74.

- Leuz, C., & Oberholzer-Gee, F. (2006). Political relationships, global financing, and corporate transparency: Evidence from Indonesia. *Journal of financial economics*, 81(2), 411-439.
- Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earnings management and investor protection: an international comparison. *Journal of financial economics*, 69(3), 505-527.
- Nalarreason, K. M., Sutrisno, T., & Mardiaty, E. (2019). Impact of leverage and firm size on earnings management in Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 6(1), 19-24.
- Payne, J. L., & Robb, S. W. (2000). Earnings management: The effect of ex-ante earnings expectations. *Journal of Accounting, Auditing & Finance*, 15(4), 371-392.
- Rahman, M. M., Moniruzzaman, M., & Sharif, M. J. (2013). Techniques, motives, and controls of earnings management. *International Journal of Information Technology and Business Management*, 11(1), 22-34.
- Scott, T. W. (1991). Pension disclosures under SFAS No. 87: theory and evidence. *Contemporary Accounting Research*, 8(1), 62-81.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach*. John Wiley & Sons.
- Suhardianto, N., & Harymawan, I. (2011). A decade of earnings management researches in Indonesia. *Asia Pacific Journal of Accounting and Finance*, 2(1), 90-119.
- Sweeney, A. P. (1994). Debt-covenant violations and managers' accounting responses. *Journal of Accounting and Economics*, 17(3), 281-308.
- Teoh, S. H., Welch, I., & Wong, T. J. (1998). Earnings management and the long-run market performance of initial public offerings. *The journal of finance*, 53(6), 1935-1974.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive accounting theory: a ten-year perspective. *Accounting review*, 131-156.
- Watts, R., and Zimmerman, J. (1986) *Positive Accounting Theory* (Englewood Cliffs, NJ: Prentice-Hall).
- Yoon, S. S., Miller, G., & Jiraporn, P. (2006). Earnings management vehicles for Korean firms. *Journal of International Financial Management & Accounting*, 17(2), 85-109.
- Yoon, S., & Miller, G. (2002). Cash from operations and earnings management in Korea. *The International Journal Of Accounting*, 37(4), 395-412. DOI: 10.1016/s0020-7063(02)00193-0