

DAFTAR PUSTAKA

- Agustia, Y. P., & Suryani, E. (2018). Pengaruh Ukuran Perusahaan, Umur Perusahaan, dan Profitabilitas Terhadap Manajemen Laba. *Jurnal ASET (Akuntansi Riset)*, 10(1), 63–74.
- Ardianto, E. (2011). Metodologi Penelitian untuk Public Relations Kuantitatif dan Kualitatif. In *Bandung: Simbiosis Rekatama Media*.
- Asni, F., & Mayasari, M. (2018). Perbedaan Sebelum dan Sesudah Adopsi Terhadap Manajemen Laba Akrua dan Manajemen Laba Riil Pada Perusahaan Manufaktur Yang Terdaftar di BEI. *Journal of Applied Managerial Accounting*, Vol.2 No1, 82–87. <https://doi.org/10.30871/jama.v2i1.721>
- Awuy, V. P. et al. (2016). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) terhadap Earnings Response Coefficient (ERC) Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia pada tahun 2010-2013). *Jurnal Akuntansi Dan Keuangan Universitas Jember*, 18(1), 15–26.
- Barnett, M. L., & Salomon, R. M. (2012). Does it Pay To Be Really Good? Addressing The Shape of The Relationship Between Social and Financial Performance. *Strategic Management Journal*, 33(11), 1304–1320. <https://doi.org/10.1002/smj.1980>
- Barton, J., & Simko, P. J. (2002). The Balance Sheet as an Earnings Management Constraint. *The Accounting Review*, 77, 1–27.
- Bayu, A. N., Putra, D., & Wirakusuma, M. G. (2015). Pengaruh Pengungkapan Corporate Responsibility pada Nilai Perusahaan dengan Profitabilitas Sebagai Pemoderasi. *Jurnal Akuntansi Universitas Udayana*, Vol.13 No2, 461–475.
- Bebchuk, L. A., & Weisbach, M. S. (2010). The State of Corporate Governance Research. In *The Review of Financial Studies* (p. Vol.23 No3. PP 939-961). https://doi.org/10.1007/978-3-642-31579-4_14
- Brigham, F. E., & Houston. (2010). Dasar-dasar Manajemen Keuangan Terjemahan. *Jakarta: Salemba Empat*.
- Challen, A. E., & Siregar, S. V. (2012). Audit Quality On Earnings Management And Firm Value. *Finance and Banking Journal*, 14(1), 30–43.
- Chen, L. J., & Chen, S. Y. (2011). Capital Structure Determinants: An Empirical Studi in Taiwan. *African Journal of Business Management*, Vol.5 No27, 10974–10983.
- Cohen, D. A., & Zarowin, P. (2010). Accrual-Based and Real Earnings Management Activities Around Seasoned Equity Offerings. *Journal of Accounting and Economics*, 50(1), 2–19. <https://doi.org/10.2139/ssrn.1081939>
- Cooper, D. R, dan P. S Schindler. 2014. *Business Research Methods*. TWELFTH. New York, NY: McGraw-Hill/Irwin.
- Cordeiro, J. J., & Tewari, M. (2015). Firm Characteristics, Industry Context, and Investor Reactions to Environmental CSR: A Stakeholder Theory Approach. *Journal of Business Ethics*, 130(4), 833–849. <https://doi.org/10.1007/s10551-014-2115-x>

- Daniel, D., & Ratnasari, M. (2019). Pengungkapan CSR dan Cerminan Abnormal Return Perusahaan. *Journal of Management and Business Review*, Vol.16 No1, 110–128. <https://doi.org/10.34149/jmbr.v16i1.152>
- Darmawan, I. P. E., T, S., & Mardiaty, E. (2019). Accrual Earnings Management and Real Earnings Management: Increase or Destroy Firm Value? *International Journal of Multicultural and Multireligious Understanding*, vol 6(2), 8–19. <https://doi.org/10.18415/ijmmu.v6i2.551>
- Darwis, H. (2012). Manajemen Laba Terhadap Nilai Perusahaan dengan Corporate Governance sebagai Pemoderasi. *Jurnal Keuangan Dan Perbankan*, Vol.16 No1.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. In *The Accounting Review*.
- DeFond, M. L., & Park, C. W. (1997). Smoothing Income in Anticipation of Future Earnings. *Journal of Accounting and Economics*, 23, 115–139. [https://doi.org/10.1016/S0165-4101\(97\)00004-9](https://doi.org/10.1016/S0165-4101(97)00004-9)
- Dewi, T., Pratomo, D., & Dillak, V. J. (2016). Pengaruh Manajemen Laba Terhadap Nilai Perusahaan Dengan Kualitas Audit Sebagai Variabel Pemoderasi (Studi Kasus Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2010-2011). *E-Proceeding of Management*, 6(2), 8–19.
- Djumeni, E. (2011). *Investor Lokal Makin "Sophisticated."* Kompas.Com. <https://edukasi.kompas.com/read/2011/09/29/16270692/investor.lokal.makin.quotsophisticatedquot>
- Dzikir, A. N., Syahnur, S., & Tenriwaru, T. (2020). Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan dengan Profitabilitas Sebagai Variabel Moderasi. *Atma Haya Accounting Research*, Vol.3 No2, 219–235. <https://doi.org/10.35129/ajar.v3i02.134>
- Febrininta, C. N., & Siregar, S. V. (2014). Manajemen Laba Akrua, Manajemen Laba Riil, dan Biaya Modal. *Jurnal Akuntansi Multiparadigma*, Vol.5 No3, 365–379. <https://doi.org/10.18202/jamal.2014.12.5027>
- Flammer, C. (2013). Corporate Social Responsibility and Shareholder Reaction: The Environmental Awareness of Investors. *Academy of Management Journal*, 56(3), 758–781. <https://doi.org/10.5465/amj.2011.0744>
- Ghozali. (2016). Aplikasi Analisis Multivariate dengan IBM SPSS 25 (9th ed). *Forum Ilmiah Pendidikan Akuntansi*, Semarang :
- Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The Economic Implications of Corporate Financial Reporting. *Journal of Accounting and Economics*, 40, 3–73. <https://doi.org/10.1016/j.jacceco.2005.01.002>
- Guiral, A., Moon, D., & Choi, H. (2014). Can Excellence in Corporate Social Performance Improve Investors' Financial Assessments and Credibility of Managers' Forecasts? *Asia-Pacific Journal of Financial Studies*, 43(4), 530–555. <https://doi.org/10.1111/ajfs.12057>

- Gujarati, D. N. (2004). Basic Econometric, 4th Edition. In *New York: McGraw-Hill*.
- Haniffa, R. M., & Cooke, T. E. (2005). The Impact of Culture and Governance on Corporate Social Reporting. *Journal of Accounting and Public Policy*, 24(5), 391–430. <https://doi.org/10.1016/j.jaccpubpol.2005.06.001>
- Harrison, S., & Moloney, K. (2004). Public Relations: An Interaction: Cornwall: Thomson Learning. *Public Relations Review*. <https://doi.org/10.1016/j.pubrev.2004.01.001>
- Healy, P. M., & Wahlen, J. M. (1999). A Review of The Earnings Management Literature and Its Implications for Standard Setting. In *Accounting Horizons* (pp. 13(4): 365-383). <https://doi.org/10.2308/acch.1999.13.4.365>
- Istiqomah, A., & Adhariani, D. (2017). Pengaruh Manajemen Laba terhadap Stock Return dengan Kualitas Audit dan Efektivitas Komite Audit sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan*, 17(2), 158–175. <https://doi.org/10.9744/jak.19.1.1-12>
- Jefkins, F. (2003). Public Relations Edisi Kelima Terjemahan Daniel Yadin. *Jakarta: Erlangga*, 93.
- Kotler, P. (2002). *Marketing Places : Simon and Schuster*.
- Lu, H., Oh, W. Y., Kleffner, A., & Chang, Y. K. (2021). How Do Investors Value Corporate Social Responsibility? Market Valuation and The Firm Specific Contexts. *Journal of Business Research*, 125, 14–25. <https://doi.org/10.1016/j.jbusres.2020.11.063>
- Ludijanto, S. E., Handayani, S. R., & Hidayat, R. R. (2014). Pengaruh Analisis Leverage Terhadap Kinerja Keuangan Perusahaan. *Jurnal Administrasi Bisnis*, Vol.8 No1, 1–7.
- Machdar, N. M., M, A. H. M. D. R., & Murwaningsari, E. (2017). The Effects of Earnings Quality, Conservatism, and Real Earnings Management on the Company's Performance and Information Asymmetry as a Moderating Variable. *International Journal of Economics and Financial Issues*, 7(2), 309–318.
- Mahawyaharti, T., & Budiasih, G. N. (2017). Asimetri Informasi, Leverage, dan Ukuran Perusahaan pada Manajemen Laba. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 100–110. <https://doi.org/10.24843/jiab.2016.v11.i02.p05>
- Neuman, W. Lawrence. 2014. *Social Research Methods: Qualitative and Quantitative Approaches*. Seventh. Harlow: Pearson Education Limited. <https://doi.org/10.2307/3211488>.
- Nissim, D., & Penman, S. H. (2001). Ratio Analysis and Equity Valuation: From Research to Practice. *Review of Accounting Studies*, (6), 109–154. <https://doi.org/10.1023/A:1011338221623>
- Okafor, A., Adusei, M., & Adeleye, B. N. (2021). Corporate Social Responsibility and Financial Performance: Evidence From U.S Tech Firms. In *Journal of Cleaner Production* (pp. 292(1-9)). <https://doi.org/10.1016/j.jclepro.2021.126078>
- Prastuti, N. K. K., & Budiasih, I. G. A. N. (2015). Pengaruh Good Corporate

- Governance pada Nilai Perusahaan dengan Moderasi Corporate Social Responsibility. *E-Jurnal Akuntansi*, Vol.13 No1, 114–129.
- Price, J. M., & Sun, W. (2017). Doing Good and Doing Bad: The Impact of Corporate Social Responsibility and Irresponsibility on Firm Performance. *Journal of Business Research*, Vol.80 NoC, 82–97. <https://doi.org/10.1016/j.jbusres.2017.07.007>
- 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*, Vol.16 No, pp 160-177. <https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Puspaningrum, Y. (2017). Pengaruh Corporate Social Responsibility Dan Kepemilikan Manajerial Terhadap Nilai Perusahaan Dengan Profitabilitas Dan Ukuran Perusahaan Sebagai Variabel Moderating (Studi Empiris pada Perusahaan Pertambangan di Bursa Efek Indonesia). *Jurnal Profita*, Vol.5 No2, 1–14.
- Putri, A. K., Sudarma, M., & Purnomosidhi, B. (2016). Pengaruh Corporate Social Responsibility terhadap Nilai Perusahaan dengan Ukuran Perusahaan dan Jumlah Dewan Komisaris sebagai Variabel Pemoderasi (Studi pada Perusahaan Manufaktur yang terdaftar Bursa Efek Indonesia). *Jurnal Aplikasi Manajemen Universitas Brawijaya*, Vol.14 No2. <https://doi.org/10.18202/jam23026332.14.2.16>
- Ratnadewi, P., & Ulupui, I. (2016). Mekanisme Corporate Governance Sebagai Variabel Pemoderasi Pengaruh Pengungkapan Corporate Social Responsibility Pada Nilai Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, 14(1), 548–574.
- Riswandi, P., & Yuniarti, R. (2020). Pengaruh Manajemen Laba Terhadap Nilai Perusahaan. *Pamator Journal*, Vol.13 No1, 134–138. <https://doi.org/10.21107/pamator.v13i1.6953>
- Rjiba, H., Jahmane, A., & Abid, I. (2020). Corporate Social Responsibility and Firm Value: Guiding Through Economic Policy Uncertainty. *Finance Research Letters*, 35(c), 1544–6123. <https://doi.org/10.1016/j.frl.2020.101553>
- Rosiana, G. A. M. E., Juliarsa, G., & Sari, M. M. R. (2013). Pengaruh Pengungkapan CSR terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 5(3), 723–738.
- Roychowdhury, S. (2006). Earnings Management Through Real Activities Manipulation. *Journal of Accounting and Economics*, 42, 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Sabatini, K., & Sudana, I. P. (2019). Pengaruh Pengungkapan Corporate Social Responsibility Pada Nilai Perusahaan Dengan Manajemen Laba Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(1), 56–69. <https://doi.org/10.24843/jiab.2019.v14.i01.p06>
- Safarida, E. (2017). Pengaruh Struktur Modal, Pertumbuhan Perusahaan, dan

- Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur di Indonesia. *Jurnal ASET (Akuntansi Riset)*, Vol.2 No3. <https://doi.org/10.17509/jaset.v3i2.8918>
- Scott, W. R. (2015). Financial Accounting Theory seventh edition. In *Financial Accounting*.
- Sial, M. S., Chunmei, Z., Khan, T., & Nguyen, V. K. (2018). Corporate Social Responsibility, Firm Performance and The Moderating Effect of Earnings Management in Chinese Firms. *Asia-Pacific Journal of Business Administration*, 10(2-3), 184–199. <https://doi.org/10.1108/APJBA-03-2018-0051>
- Siallagan, H., & Machfoedz, M. (2006). Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan. *Simposium Nasional Akuntansi 9 Padang*.
- Stacia, E., & Juniarti. (2015). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan di Sektor Pertambangan. *Business Accounting Review Universitas Kristen Petra*, 3(2), 81–90.
- Sutama, D. R., & Lisa, E. (2018). Pengaruh Leverage dan Profitabilitas Terhadap Nilai Perusahaan (Studi pada Perusahaan Sektor Manufaktur Food and Beverage yang terdaftar di Bursa Efek Indonesia). *Sains Manajemen Dan Akuntansi*, Vol.10 No1, 25–26.
- Ta, H. T. T., Bui, N. T., & Tu Le, O. T. (2018). The Relationship Between Corporate Social Responsibility Disclosures And Corporate Value: Evidence from Listed Companies on Vietnam's Stock Market. *International Finance and Banking*, 5(2), 22. <https://doi.org/10.5296/ifb.v5i2.13868>
- Tandry, A. Y., Setiawati, L., & Setiawan, E. (2014). The Effect of CSR Disclosure to Firm Value with Earning Management as Moderating Variable: Case Study of non-financing firms listed at Indonesia Stock Exchange. *International Journal of Trade and Global Markets*, 7(3) 190. <https://doi.org/10.1504/IJTMGM.2014.064907>
- Umbara, D., & Suryanawa, I. (2014). Pengaruh Pengungkapan Tanggung Jawab Sosial Pada Nilai Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, Vol.9 No2, 410–424.
- Widiastari, P. A., & Yasa, G. W. (2018). Pengaruh Profitabilitas, Free Cash Flow, dan Ukuran Perusahaan Pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 23(2), 957–981. <https://doi.org/10.24843/eja.2018.v23.i02.p06>
- Wijaya, A. L., & Pancawati, E. L. (2019). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) Dan Profitabilitas Terhadap Nilai Perusahaan Dengan Struktur Modal Sebagai Pemoderasi. *INVENTORY: Jurnal Akuntansi*, Vol.3 No2.
- Wufron. (2017). Pengaruh Ukuran Perusahaan Terhadap Kinerja Keuangan Serta Implikasinya Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Wacana Ekonomi*, 16(3), 022–033.