

DAFTAR PUSTAKA

- ACFE, Report to the Nations on Occupational Fraud and Abuse, 2016.
<http://www.acfe.com/rtn2016/about/executive-summary.aspx> (diakses pada 01/04/2016)
- Alhadab, M., Clacher, I. and Keasey, K., 2015. Real and Accrual Earnings Management and IPO Failure Risk. *Accounting and Business Research*, 45(1), pp.55-92.
- Allen, E.J., Larson, C.R. and Sloan, R.G., 2013. Accrual Reversals, Earnings and Stock Returns. *Journal of Accounting and Economics*, 56(1), pp.113-129.
- Altman, E.I. 1968. Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy. *Journal of Finance*, Vol. 23(September), pp.589-609.
- Altman, E.I., 2005. An Emerging Market Credit Scoring System for Corporate Bonds. *Emerging Markets Review*, 6(4), pp.311-323.
- Ashbaugh, H. and Pincus, M., 2001. Domestic Accounting Standards, International Accounting Standards, and the Predictability of Earnings. *Journal of accounting research*, 39(3), pp.417-434.
- Baber, William R, Sok-Hyon Kang, and Ying Li. 2011. Modeling Discretionary Accrual Reversal and the Balance Sheet as an Earnings Management Constraint. *The Accounting Review* 86 (4): 1189–1212. doi:10.2308/accr-10037.
- Badertscher, B.A., Collins, D.W. and Lys, T.Z., 2012. Discretionary Accounting Choices and the Predictive Ability of Accruals With Respect To Future Cash Flows. *Journal of Accounting and Economics*, 53(1), pp.330-352.
- Ball, Ray. 2009. Market and Political/Regulatory Perspectives on the Recent Accounting Scandals. *Journal of Accounting Research* 47 (2): 277–323. doi:10.1111/j.1475-679X.2009.00325.x.
- Barth, M.E., Landsman, W.R. and Lang, M.H., 2008. International Accounting Standards and Accounting Quality. *Journal of Accounting Research*, 46(3), pp.467-498.
- Beaver, W. 1966. Financial Ratios as Predictors of Failure. *Empirical Research in Accounting: Selected Studies*. *Journal of Accounting Research*, (Supplement) Vol.4, pp. 71-111
- Becker, C., M. DeFond, J. Jiambalvo, and K. R. Subramanyam. 1998. The Effect of Audit Quality on Earnings Management. *Contemporary Accounting Research* 15 (1): 1–24.
- Beneish, M.D., 1997. Detecting GAAP Violation: Implications for Assessing Earnings Management among Firms with Extreme Financial Performance. *Journal of Accounting and Public Policy*, 16(3), pp.271-309.
- Beneish, M.D., 1999. Incentives and Penalties Related To Earnings Overstatements That Violate GAAP. *The Accounting Review*, 74(4), pp.425-457.
- Beneish, M.D., Press, E. and Vargus, M.E., 2012. Insider Trading and Earnings Management in Distressed Firms. *Contemporary Accounting Research*, 29(1), pp.191-220.

- Bozzolan, S., Fabrizi, M., Mallin, C.A. and Michelon, G., 2015. Corporate Social Responsibility and Earnings Quality: International Evidence. *The International Journal of Accounting*, 50(4), pp.361-396
- Brown, P., Preiato, J. and Tarca, A., 2014. Measuring Country Differences in Enforcement of Accounting Standards: An Audit and Enforcement Proxy. *Journal of Business Finance & Accounting*, 41(1-2), pp.1-52.
- Burgstahler, D. and Dichev, I., 1997. Earnings Management to Avoid Earnings Decreases and Losses. *Journal of Accounting and Economics*, 24(1), pp.99-126.
- Butler, Marty, Andrew J. Leone, and Michael Willenborg. 2004. An Empirical Analysis of Auditor Reporting and Its Association with Abnormal Accruals. *Journal of Accounting and Economics* 37 (2): 139–65. doi:10.1016/j.jacceco.2003.06.004.
- Campa, D. and Camacho-Miñano, M.D.M., 2014. Earnings Management among Bankrupt Non-Listed Firms: Evidence from Spain. *Spanish Journal of Finance and Accounting/Revista Espanola de Financiacion y Contabilidad*, 43(1), pp.3-20.
- Carcello, Joseph V., and Albert L. Nagy. 2004. Client Size, Auditor Specialization and Fraudulent Financial Reporting. *Managerial Auditing Journal* 19 (5): 651–68. doi:10.1108/02686900410537775.
- Charitou, A., Lambertides, N. and Trigeorgis, L., 2007. Earnings Behaviour of Financially Distressed Firms: The Role of Institutional Ownership. *Abacus*, 43(3), pp.271-296.
- Chen, H., Tang, Q., Jiang, Y. and Lin, Z., 2010. The Role of International Financial Reporting Standards in Accounting Quality: Evidence from the European Union. *Journal of International Financial Management & Accounting*, 21(3), pp.220-278.
- Chen, Y., Chen, C.H. and Huang, S.L., 2010. An Appraisal of Financially Distressed Companies' Earnings Management: Evidence from Listed Companies in China. *Pacific Accounting Review*, 22(1), pp.22-41.
- Chua, Y.L., Cheong, C.S. and Gould, G., 2012. The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia. *Journal of International Accounting Research*, 11(1), pp.119-146.
- Cohen, D.A., Dey, A. and Lys, T.Z., 2008. Real and Accrual-Based Earnings Management in the Pre-and Post-Sarbanes-Oxley Periods. *The accounting review*, 83(3), pp.757-787.
- Cohen, Daniel A., and Paul Zarowin. 2010. Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings. *Journal of Accounting and Economics* 50 (1): 2–19. doi:10.1016/j.jacceco.2010.01.002.
- Dechow, P.M., 1994. Accounting Earnings and Cash Flows As Measures of Firm Performance: The Role of Accounting Accruals. *Journal of Accounting and Economics*, 18(1), pp.3-42.
- Dechow, Patricia M., and Catherine Schrand. 2004. *Earnings Quality*. Charlottesville, Va: Research Foundation of CFA institute.

- Dechow, P.M. and Dichev, I.D., 2002. The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors. *The Accounting Review*, 77(s-1), pp.35-59.
- Dechow, P.M., Sloan, R.G. and Sweeney, A.P., 1995. Detecting Earnings Management. *Accounting Review*, pp.193-225.
- Dechow, Patricia M., Richard G. Sloan, and Amy P. Sweeney. 1996. Causes and Consequences of Earnings Manipulation: An Analysis of Firms Subject to Enforcement Actions by the SEC. *Contemporary Accounting Research* 13 (1): 1–36.
- Dechow, Patricia, Weili Ge, and Catherine Schrand. 2010. Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences. *Journal of Accounting and Economics* 50 (2–3): 344–401. doi:10.1016/j.jacceco.2010.09.001.
- DeFond, M.L. and Park, C.W., 2001. The Reversal of Abnormal Accruals and the Market Valuation of Earnings Surprises. *The Accounting Review*, 76(3), pp.375-404.
- DeFond, Mark L., and James Jiambalvo. 1994. Debt Covenant Violation and Manipulation of Accruals. *Journal of Accounting and Economics* 17 (1–2): 145–176.
- DeFond, Mark L., and K. R. Subramanyam. 1998. Auditor Changes and Discretionary Accruals. *Journal of Accounting and Economics* 25 (1): 35–67.
- DuCharme, Larry L., Paul H. Malatesta, and Stephan E. Sefcik. 2001. Earnings Management: IPO Valuation and Subsequent Performance. *Journal of Accounting, Auditing & Finance* 16 (4): 369–396.
- Elloumi, Fathi, and Jean-Pierre Gueyie. 2001. Financial Distress and Corporate Governance: An Empirical Analysis. *Corporate Governance: The International Journal of Business in Society* 1 (1): 15–23.
- Erickson, Merle, Michelle Hanlon, and Edward L. Maydew. 2006. Is There a Link between Executive Equity Incentives and Accounting Fraud? *Journal of Accounting Research* 44 (1): 113–43. doi:10.1111/j.1475-679X.2006.00194.x.
- Fields, Thomas D., Thomas Z. Lys, and Linda Vincent. 2001. Empirical Research on Accounting Choice. *Journal of Accounting and Economics* 31 (1): 255–307.
- Francis, Jere R., and Jagan Krishnan. 1999. Accounting Accruals and Auditor Reporting Conservatism. *Contemporary Accounting Research* 16 (1): 135–165.
- Francis, J.R., Maydew, E.L. and Sparks, H.C., 1999. The Role of Big 6 Auditors in The Credible Reporting of Accruals. *Auditing: A Journal of Practice & Theory*, 18(2), pp.17-34.
- Franz, D.R., HassabElnaby, H.R. and Lobo, G.J., 2014. Impact of Proximity to Debt Covenant Violation on Earnings Management. *Review of Accounting Studies*, 19(1), pp.473-505.
- García Lara, J.M., Osma, B.G. and Neophytou, E., 2009. Earnings Quality in Ex-Post Failed Firms. *Accounting and Business Research*, 39(2), pp.119-138.

- Goel, Sandeep. 2014. The Quality of Reported Numbers by the Management: A Case Testing of Earnings Management of Corporate India. *Journal of Financial Crime* 21 (3): 355–76. doi:10.1108/JFC-02-2013-0011.
- Habib, A., Uddin Bhuiyan, B. and Islam, A., 2013. Financial Distress, Earnings Management and Market Pricing of Accruals during the Global Financial Crisis. *Managerial Finance*, 39(2), pp.155-180.
- Hasnan, Suhaily, Rashidah Abdul Rahman, and Sakthi Mahenthiran. 2013. Management Motive, Weak Governance, Earnings Management, and Fraudulent Financial Reporting: Malaysian Evidence. *Journal of International Accounting Research* 12 (1): 1–27. doi:10.2308/jiar-50353.
- Hazarika, S., Karpoff, J.M. and Nahata, R., 2012. Internal Corporate Governance, CEO Turnover, and Earnings Management. *Journal of Financial Economics*, 104(1), pp.44-69.
- Healy, P.M., 1985. The Effect of Bonus Schemes on Accounting Decisions. *Journal of Accounting and Economics*, 7(1), pp.85-107.
- Healy, P.M. and Wahlen, J.M., 1999. A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), pp.365-383.
- Hewitt, M., Hodge, F.D. and Pratt, J.H., 2015. How Suspicions of the Method of Earnings Management and Its Underlying Motive Affect Investors' Trust in Managers and Willingness to Invest in the Firm.
- Janes, Troy D. 2003. Accruals, Financial Distress, and Debt Covenants. University of Michigan.
- Jeanjean, T. and 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), pp.480-494.
- Jensen, M.C. and Meckling, W.H., 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), pp.305-360.
- Jha, A., 2013. Earnings Management around Debt-Covenant Violations—An Empirical Investigation Using a Large Sample of Quarterly Data. *Journal of Accounting, Auditing & Finance*, 28(4), pp.369-396.
- Jones, J.J., 1991. Earnings Management during Import Relief Investigations. *Journal of accounting research*, pp.193-228.
- Jones, Keith L., Gopal V. Krishnan, and Kevin D. Melendrez. 2008. Do Models of Discretionary Accruals Detect Actual Cases of Fraudulent and Restated Earnings? An Empirical Analysis. *Contemporary Accounting Research* 25 (2): 499–531. doi:10.1506/car.25.2.8.
- Kim, Y., Park, M.S. and Wier, B., 2012. Is Earnings Quality Associated With Corporate Social Responsibility? *The Accounting Review*, 87(3), pp.761-796.
- Klapper, L.F. and Love, I., 2004. Corporate Governance, Investor Protection, and Performance in Emerging Markets. *Journal of Corporate Finance*, 10(5), pp.703-728.
- Kothari, S.P., 2001. Capital Markets Research in Accounting. *Journal of Accounting and Economics*, 31(1), pp.105-231.

- Krishnan, G.V., 2003. Audit Quality and the Pricing of Discretionary Accruals. *Auditing: A Journal of Practice & Theory*, 22(1), pp.109-126.
- La Porta, R. and Lopez-de-Silanes, F., 1998. Capital Markets and Legal Institutions. *Beyond The Washington Consensus: Institutions Matter*, pp.73-92.
- Leuz, Christian, Dhananjay Nanda, and Peter D Wysocki. 2003. Earnings Management and Investor Protection: An International Comparison. *Journal of Financial Economics* 69 (3): 505–27. doi:10.1016/S0304-405X(03)00121-1.
- Mardiana, Ana. 2015. Effect Ownership, Accountant Public Office, and Financial Distress to the Public Company Financial Fraudulent Reporting in Indonesia. *Journal of Economics and Behavioral Studies* 7 (2): 109.
- Mitra, S., Hossain, M. and Deis, D.R., 2007. The Empirical Relationship between Ownership Characteristics and Audit Fees. *Review of Quantitative Finance and Accounting*, 28(3), pp.257-285.
- Mutchler, Jane F. 1985. A Multivariate Analysis of the Auditor's Going-Concern Opinion Decision. *Journal of Accounting Research* 23 (2): 668. doi:10.2307/2490832.
- Nelson, M.W., Elliott, J.A. and Tarpley, R.L., 2002. Evidence from Auditors about Managers' and Auditors' Earnings Management Decisions. *The Accounting Review*, 77(s-1), pp.175-202.
- Omar, N., Koya, R.K., Sanusi, Z.M. and Shafie, N.A., 2014. Financial Statement Fraud: A Case Examination Using Beneish Model and Ratio Analysis. *International Journal of Trade, Economics and Finance*, 5(2), p.184.
- Paolone, F. and Rangone, A., 2015. The Application of the Emerging Market Score Model in China during the Global Crisis Period: A Countertrend. *Chinese Business Review*, 14(10), pp.484-498.
- Perols, Johan L., and Barbara A. Lougee. 2011. The Relation between Earnings Management and Financial Statement Fraud. *Advances in Accounting* 27 (1): 39–53. doi:10.1016/j.adiac.2010.10.004.
- Persons, Obeua S. 2012. Stock Option and Cash Compensation of Independent Directors and Likelihood of Fraudulent Financial Reporting. *The Journal of Business and Economic Studies* 18 (1): 54.
- Purwanti, Lilik, Iwan Triyuwono, Gugus Irianto, and Akhmad Riduwan. 2015. Cosmetics and Tricks: Representing the Meanings of Earning Management Practices. *Procedia - Social and Behavioral Sciences* 211 (November): 704–10. doi:10.1016/j.sbspro.2015.11.106.
- Razali, W.A.A.W.M. and Arshad, R., 2014. Disclosure of Corporate Governance Structure and the Likelihood of Fraudulent Financial Reporting. *Procedia-Social and Behavioral Sciences*, 145, pp.243-253.
- Rosner, Rebecca L. 2003. Earnings Manipulation in Failing Firms. *Contemporary Accounting Research* 20 (2): 361–408.
- Roychowdhury, S., 2006. Earnings Management through Real Activities Manipulation. *Journal of Accounting and Economics*, 42(3), pp.335-370.
- Schipper, K., 1989. Commentary on Earnings Management. *Accounting horizons*, 3(4), pp.91-102.

- Siregar, Sylvia Veronica, and Sidharta Utama. Type of Earnings Management and the Effect of Ownership Structure, Firm Size, and Corporate-Governance Practices: Evidence from Indonesia. *The International Journal of Accounting* 43.1 (2008): 1-27.
- Sloan, R., 1996. Do Stock Prices Fully Reflect Information in Accruals and Cash Flows About Future Earnings? (Digest Summary). *Accounting Review*, 71(3), pp.289-315.
- Subramanyam, K.R., 1996. The Pricing of Discretionary Accruals. *Journal of Accounting and Economics*, 22(1), pp.249-281.
- Wang, D., 2006. Founding Family Ownership and Earnings Quality. *Journal of Accounting Research*, 44(3), pp.619-656.
- Watts, R.L. and Zimmerman, J.L., 1986. Positive accounting theory.
- Winarno, W, W. 2015. Analisis Ekonometrika dan Statistika dengan Eviews. Edisi 4. Yogyakarta: UPP STIM YKPN.
- Whitaker, Richard B. 1999. The Early Stages of Financial Distress. *Journal of Economics and Finance* 23 (2): 123–132.
- Wolk, H.I., Dodd, J.L. and Rozycki, J.J., 2013. *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (Vol. 8). Sage.