

## BIBLIOGRAFI

- Barber, B.M. and Odean, T. (2001). Boys will be boys: gender, overconfidence, and common stock investment. *The Quarterly Journal of Economics*, Vol. 116 (1), 261-92.
- Beasley, M., *et al.* (2001). Top 10 audit deficiencies. *Journal of Accountancy*, Vol. 191 (4), 63-7.
- Belski, W. H., *et al.* (2008). Ethical Judgments in Accounting: An Examination on the Ethics of Managed Earnings. *The Journal of Global Business Issues*, Vol. 2 , Issue 2.
- Bernardi, R. A., and Vassill, K. M. (2004). The association between bribery and unethical corporate actions: An international study. *Business Ethics: A European Review*, Vol. 13, 342–353.
- Betz, M., *et al.* (1989). Gender differences in proclivity for unethical behavior. *Journal of Business Ethics*, Vol. 8 (5), 321-4.
- Clikeman, P.M., *et al.* (2001). Student perceptions of earnings management: the effects of national origin and gender. *Teaching Business Ethics*, Vol. 5 (4), 389-410.
- Farag, M. S. and Rafik Z. E. (2012). The impact of Accounting Students' Professional Skepticism on Their Ethical Perception of Earnings Management. *Journal of Professional Responsibility and Ethics in Accounting*, Vol. 16, 185-200.
- Fischer, M. and Rosenzweig, K. (1995). Attitudes of students and accounting practitioners concerning the ethical acceptability of earnings management. *Journal of Business Ethics*, Vol. 14 (6), 433-44.
- Gavious, I., *et al.* (2012). Female directors and earnings management in high-technology firms. *Pacific Accounting Review*, Vol. 24 (1), 2012, 4-32.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gilligan, C. (1982). *In a different voice: Psychological theory and women's development*. Cambridge: Harvard University Press.
- Gold, A., *et al.* (2009). The impact of client and auditor gender on auditors' judgments. *Accounting Horizons*, Vol. 23 No. 1, 1-18.
- Gudono. (2015). *Analisis Data Multivariat* (edisi 4). Yogyakarta: BPFYogyakarta.

- Harding, N. and Trotman, K. T. (2011). Enhancing professional skepticism via the fraud brainstorming discussion outcomes. *Working Paper*. University of Melbourne.
- Healy, P. (1985). The impact of bonus schemes on the selection of accounting principles. *Journal of Accounting and Economics*, Vol. 7, 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*, Vol. 13 (4), 365-83.
- Hurtt, K., *et al.* (2013). Research on auditor professional skepticism – Literature synthesis and opportunities for future research. *Auditing: A Journal of Practice and Theory* (Supplement): 45-97.
- Hurtt, R. K. (2010). Development of a Scale to Measure Professional Skepticism. *Auditing: A Journal of Practice & Theory*. Vol. 29 (1).
- Hyde, J. S. and Kling, K. C. (2001). Women, motivation and achievement. *Psychology of Women Quarterly*, Vol. 25, 364-78.
- ISA 200. (2007). Exposure Draft International Auditing and Assurance Standards Board. Overall Objective of the Independent Auditor, and the Conduct of an Audit in Accordance with International Standards on Auditing. International Federation of Accountants , April 2007. Diakses pada 11 April 2017. <http://www.ifac.org>.
- Jogiyanto, H. (2016). *Metodologi Penelitian Bisnis*, (edisi 6). Yogyakarta: BPFYogyakarta.
- Jones, J. (1991). Earnings management during import relief investigation. *Journal of Accounting Research*, Vol. 29, 193-228.
- Kaplan, S., *et al.* (2009). An examination of the association between gender and reporting intentions for fraudulent financial reporting. *Journal of Business Ethics*, Vol. 87, 15-30.
- Kerr, D. S. and Smith, L. M. (1995). Importance of and approaches to incorporating ethics into the accounting classroom. *Journal of Business Ethics*, Vol. 14 (12), 987.
- Krishnan, G.V. and Parsons, L.M. (2006). Getting to the bottom line: an exploration of gender and earnings quality, working paper. Diakses pada 10 April 2017. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4899363](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=4899363)
- Lam, K. and Guicheng S. (2008). Factors Affecting Ethical Attitudes in Mainland China and Hong Kong. *Journal of Business Ethics*, Vol. 77, 463–479.

- Love, V. J. and Lawson, C. (2009). Auditing in turbulent economic times. *The CPA Journal*, Vol. 79 (5), 30-34.
- May, D. R and Pauli, K.P. (2002). The role of moral intensity in ethical decision making. *Business and Society*, Vol 41, 84-117.
- Merchant, K.A. (1989). *Rewarding Results: Motivating Profit Center Managers*, Harvard Business School Press, Boston, MA.
- Merchant, K.A. (1990). The effects of financial controls on data manipulation and management myopia. *Accounting, Organizations and Society*, Vol. 15 (4), 297-313.
- Merchant, K.A. and Rockness, J. (1994). The ethics of managing earnings: an empirical investigation. *Journal of Accounting & Public Policy*, Vol. 13 (1), 79-95.
- Nelson, M. W. (2009). A model and literature review of professional skepticism in auditing. *Auditing: A Journal of Practice & Theory*, Vol. 28(2), 1–34
- Niskanen, J., *et al.*(2011). Auditor gender and corporate earnings management behavior in private Finnish firms. *Managerial Auditing Journal*, Vol. 26 (9), 778-793.
- Owhoso, V. (2002). Mitigating gender-specific superior ethical sensitivity when assessing likelihood of fraud risk. *Journal of Managerial Issues*, Vol. 14 (3), 360-74.
- Parsaoran, D. 2017. “Skandal Manipulasi Laporan Keuangan PT. Kimia Farma Tbk.”. Diakses pada pukul 15.47 tanggal 27 Juni 2017 dari <https://davidparsaoran.wordpress.com/2009/11/04/skandal-manipulasi-laporan-keuangan-pt-kimia-farma-tbk/>.
- Peni, E. and Vahamma, S. (2010). Female executives and earnings management. *Managerial Finance Journal*, Vol. 36 (7), 1-20.
- Priyatno, D. (2011). *Cara Kilat Belajar Analisis Data dengan SPSS 20*. Yogyakarta: Penerbit ANDI.
- Randal, D and Fernandes, M. (1991). The social desirability response bias in ethics research. *Journal of Business Ethics*, Vol. 10, 805-817.
- Razzaque, M. A. and Hwee, T. P. (2002). Ethics and purchasing dilemma: a Singaporean view. *Journal of Business Ethics*, Vol. 35 (4), 307-326.
- Ritter, B. A. (2006). Can business ethics be trained? A study of the ethical decision-making process in business students. *Journal of Business Ethics*, Vol. 68, 153–164.

- Shafer, *et al.* (2011). Effects of ethical context and Machiavellianism on attitudes toward earnings management in China. *Managerial Auditing Journal*, Vol. 26 (5), 372-392.
- Shaub, M. K. (1996). Trust and suspicion: The effects of situational and dispositional factors on auditors' trust of clients. *Behavioral Research in Accounting*, Vol. 8, 154-174.
- Shawver, T. J. and Lynn H. C. (2015). Are There Gender Differences When Professional Accountants Evaluate Moral Intensity for Earnings Management?. *Journal of Business Ethics*. Vol. 131, 557-566.
- Silver, L. and Valentine, S. (2001). Collage students' perceptions of moral intensity in sales situations. *Journal of Education For Business*, Vol 75, 309-314.
- Smith, P. L., and Oakley III, E. F. (1997). Gender-related differences in ethical and social values of business students: Implications for management. *Journal of Business Ethics*, Vol. 16, 37-45.
- Srinidhi, B., *et al.* (2011). Female directors and earnings quality. *Contemporary Accounting Research*, Vol. 28 (16), 10-44.
- Valentine, S. R. and Rittenburg, T. L. (2007). The ethical decision making of men and women executives in international situations. *Journal of Business Ethics*, Vol. 71 (2), 125-134.
- Zerbe, W. J. and Paulhus, D. L. (1987). Socially desirable Responding in Organizational Behavior: A Reconceptation. *Academy om Management Journal*, Vol. 12 (2), 45-53.