

DAFTAR PUSTAKA

- Abdulah Rakhman, Liaw Bun Fa, H. R. (2017). *Manajemen Keuangan* ISSN : 2089-3477 e-ISSN : 2477-4774. 10, 73–86.
- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 15(1), 27–42. <https://doi.org/10.9744/jak.15.1.27-42>
- Akuntansi, J., Perusahaan, P. U., Dan, P., & Terhadap, L. (2021). *JURNAL AKUNTANSI*, Vol. 10, No. 2, November (2021) *PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS DAN LEVERAGE TERHADAP MANAJEMEN LABA*. 10(2), 387–401.
- Ali, U., Noor, M., Khurshid, M. K., & Mahmood, A. (2015). Impact of Firm Size on Earnings Management: A Study of Textile Sector of Pakistan. *SSRN Electronic Journal*, 7(28), 47–56. <https://doi.org/10.2139/ssrn.2698317>
- Amalia Yunia Rahmawati. (2020). *Manajemen Laba dan Fraud Dalam Laporan Keuangan*. July, 1–23.
- Asim, A., & Ismail, A. (2019). Impact of Leverage on Earning Management: Empirical Evidence from the Manufacturing Sector of Pakistan. *Journal of Finance and Accounting Research*, 01(01), 70–91. <https://doi.org/10.32350/jfar.0101.05>
- Astuti, A. Y., Nuraina, E., & Wijaya, A. L. (2017). Pengaruh Ukuran Perusahaan Dan Leverage Terhadap Manajemen Laba. *The 9th FIPA: Forum Ilmiah Pendidikan Akuntansi - Universitas PGRI Madiun*, 5(1)(September), 501–514.
- Dharma, D. A., Damayanty, P., & Djunaidy, D. (2021). Analisis Kinerja Keuangan Dan Corporate Governance Terhadap Manajemen Laba. *Jurnal Bisnis, Logistik Dan Supply Chain (BLOGCHAIN)*, 1(2), 60–66. <https://doi.org/10.55122/blogchain.v1i2.327>
- Erry Setiawan. (2022). Profitabilitas, Ukuran Perusahaan dan Pertumbuhan Asset Serta Pengaruhnya Terhadap Leverage pada Perusahaan (Teori Hingga Empirik). In *Perkumpulan Rumah Cemerlang Indonesia*.
- Fanani, Y., Sulisty, S., & Mustikowati, R. I. (2020). Pengaruh Good Corporate Governance dan Leverage Terhadap Manajemen Laba. *Jurnal Riset Mahasiswa Akuntansi*, 6(2), 1–15. <https://doi.org/10.21067/jrma.v6i2.4218>
- Fiqriansyah, R., Amandayu, I., Br Tarigan, K., & Orchidia, W. (2024). Manajemen Laba dengan Pendekatan Model Jones. *Jurnal Akuntansi Dan Keuangan West Science*, 3(01), 39–46.

<https://doi.org/10.58812/jakws.v3i01.910>

- Ghofir, A., & Yusuf. (2020). Effect of Firm Size and Leverage on Earning Management. *Juournal of Industrial Engineering & Management Research*, 1(3), 218–225.
- Githaiga, P. N., Muturi Kabete, P., & Caroline Bonareri, T. (2022). Board characteristics and earnings management. Does firm size matter? *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2088573>
- Hashed, A. A., & Almaqtari, F. A. (2021). The impact of corporate governance mechanisms and ifrs on earning management in Saudi Arabia. *Accounting*, 7(1), 207–224. <https://doi.org/10.5267/j.ac.2020.9.015>
- Hendra, J., Koesharjono, H., & Priantono, S. (2018). Implication of good corporate governance and leverage on earnings management. *International Journal of Social Science and Business*, 2(1), 1–9. <https://doi.org/10.23887/ijssb.v2i1.12936>
- Henry Jirwanto, S.E., M. ., muhammad ali aqsa, M. B., Tubel Agusven, ST., M. ., Dr. Hendri Herman, S.E., M.Si., C., & Dr. Virna Sulfitri MBA., C. (2018). *E-Book Manajemen Keuangan*.
- Indriastuti, M. (2012). Analisis Kualitas Auditor dan Corporate Governance Terhadap Manajemen Laba. *Eksistensi*, IV(2), 1–11.
- Inge Lengga Sari Munthe. (2019). Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba Dengan Struktur Modal Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Finansial Indonesia*, 2(2), 53–60. <https://doi.org/10.31629/jiafi.v2i2.1720>
- Islamiah, F., & Apollo. (2020). Pengaruh Perencanaan Pajak, Ukuran Perusahaan Dan Leverage Terhadap Manajemen Laba. *Jurnal Ilmu Manajemen Terapan*, 1(3), 225–230. <https://doi.org/10.31933/jimt.v1i3.98>
- Kalbuana, N., Suryati, A., & Pertiwi, C. P. A. (2022). Effect of Company Age, Audit Quality, Leverage and Profitability on Earnings Management. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 6(1), 305. <https://doi.org/10.29040/ijebar.v6i1.4796>
- Kouki, M., Elkhaldi, A., Atri, H., & Souid, S. (2011). Does corporate governance constrain earnings management? Evidence from U.S. firms. *European Journal of Economics, Finance and Administrative Sciences*, 35(35), 58–71.
- Kusuma, Y. M., & Lukman, H. (2023). the Impact of Tax Avoidance, Profitability, Leverage, and Company Size on Earnings Management. *International Journal of Application on Economics and Business*, 1(3),

1382–1394. <https://doi.org/10.24912/ijaeb.v1i3.1382-1394>

Lecturer, S., & Academy, N. D. (2025). *BOARD INDEPENDENCE AND EARNINGS MANAGEMENT*. 16(1), 113–155.

Liana Susanto, R. H. W. (2020). Earnings Management: Free Cash Flow, Leverage, Profitability Moderated By Firm Size. *Jurnal Paradigma Akuntansi*, 2(3), 962. <https://doi.org/10.24912/jpa.v2i3.9521>

Lusy, & Panjaitan, W. S. T. (2020). *Good corporate governance bagi BPR*. 1–64. <http://repositori.ukdc.ac.id/id/eprint/1154>

Madan, D. B., & Wang, K. (2024). Financial Finance. In *International Journal of Theoretical and Applied Finance*. <https://doi.org/10.1142/S0219024924500110>

Meliana, M., Yusuf, M., & Wulandari, E. (2022). PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTU. *Seminar Nasional Pariwisata Dan Kewirausahaan (SNPK)*, 1, 410–417. <https://doi.org/10.36441/snpk.vol1.2022.65>

Muhammad Farhan Genio Srikandi, Hesty Ervianni Zulaecha, Imam Hidayat, & Imas Kismanah. (2022). Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba. *Akuntansi*, 1(4), 135–156. <https://doi.org/10.55606/jurnalrisetilmuakuntansi.v1i4.118>

Muhthadin, M. Al, & Hasnawati, H. (2022). Pengaruh Kepemilikan Manajerial, Profitabilitas Dan Leverage Terhadap Manajemen Laba. *Jurnal Ekonomi Trisakti*, 2(2), 1799–1812. <https://doi.org/10.25105/jet.v2i2.14696>

Ningsih, H., & Muiz, E. (2018). Pengaruh Perencanaan Pajak, Kepemilikan Manajerial Dan Ukuran Perusahaan Terhadap Praktik Manajemen Laba. *Jurnal Ekobis: Ekonomi, Bisnis & Manajemen*, 8(2), 102–116.

Paramitha, D. K., & Idayati, F. (2020). Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 9(2), 1–18. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2801>

Potharla, S., Bhattacharjee, K., & Iyer, V. (2021). Institutional ownership and earnings management: Evidence from India. *Cogent Economics and Finance*, 9(1). <https://doi.org/10.1080/23322039.2021.1902032>

Pujilestari, R., & Herusetya, A. (2013). Pengaruh Kualitas Audit Terhadap Manajemen Laba Transaksi Real - Pengakuan Pendapatan Strategis. *Jurnal Akuntansi Dan Keuangan*, 15(2), 75–85. <https://doi.org/10.9744/jak.15.2.75-85>

- Putri, A. S. (2021). Pengaruh Good Corporate Governance Terhadap Manajemen Laba Perusahaan. *TECHNOBIZ : International Journal of Business*, 4(1), 15. <https://doi.org/10.33365/tb.v4i1.1077>
- Runturambi, I. V., Pontoh, W., & Gerungai, N. T. (2017). Analisis Manajemen Laba Pada Perusahaan Di Sektor Industri Food and Beverages Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2016. *Going Concern : Jurnal Riset Akuntansi*, 12(2), 857–873. <https://doi.org/10.32400/gc.12.2.18280.2017>
- Sáenz González, J., & García-Meca, E. (2014). Does Corporate Governance Influence Earnings Management in Latin American Markets? *Journal of Business Ethics*, 121(3), 419–440. <https://doi.org/10.1007/s10551-013-1700-8>
- Santoso, M. I., & Agoes, S. (2021). Pengaruh Mekanisme Good Corporate Governance Terhadap Underpricing. *Jurnal Kontemporer Akuntansi*, 1(2), 97. <https://doi.org/10.24912/jka.v1i2.15093>
- Setiowati, D. P., Salsabila, N. T., & Eprianto, I. (2023). Pengaruh Ukuran Perusahaan, Leverage, Dan Profitabilitas Terhadap Manajemen Laba. *Jurnal Economina*, 2(8), 2137–2146. <https://doi.org/10.55681/economina.v2i8.724>
- Sofia, I. P., & Dasmaran, V. (2021). Good Corporate Governance and Earnings Management in Indonesia. *International Journal of Digital Entrepreneurship and Business*, 2(1), 49–57. <https://doi.org/10.52238/ideb.v2i1.31>
- Ulul, H. M. (2018). *Statistik*. 2–127.
- Vidiyastutik, E. D., & Hendra, J. (2020). Analysis of Factors That Influence Good Corporate Governance on Earnings Management in Manufacturing Company Listed in Indonesia Stock Exchange. *International Journal of Social Science and Business*, 4(2), 162–171. <https://doi.org/10.23887/ijssb.v4i2.24154>