

DAFTAR PUSTAKA

- ACFE. (2020). *Report to the nations on occupational fraud and abuse: 2020 global fraud study*. <https://www.acfe.com/report-to-the-nations/2020/>
- Ahemed, A. M., Iqbal, U., & Atif, M. M. (2024). Asymmetric cost behavior and financial distress. *Economics Letters*, 1. <https://doi.org/10.1016/j.econlet.2024.112121>
- Aljughaiman, A. A., Huy, T., Quang, V., & Du, A. (2023). The Covid-19 outbreak , corporate financial distress and earnings management. *International Review of Financial Analysis*, 88, 102675. <https://doi.org/10.1016/j.irfa.2023.102675>
- Ariff, A., Wan Ismail, W. A., Kamarudin, K. A., & Mohd Suffian, M. T. (2023). Financial distress and tax avoidance: the moderating effect of the Covid-19 pandemic. *Asian Journal of Accounting Research*, 8(3), 279–292. <https://doi.org/10.1108/AJAR-10-2022-0347>
- Arya, Z. B., & Pamungkas, I. D. (2023). Pengaruh Cash Holding Dan Financial Leverage Terhadap Income Smoothing : Corporate Governance Sebagai Variabel Moderating. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 10(1), 1178–1189.
- Baiardo, D., Jr, V., Lourenco, I., & Black, Be. L. (2022). Financial distress, earnings management and Big 4 auditors in emerging markets. *Accounting Research Journal*, 35(5), 660–675. <https://doi.org/10.1108/ARJ-06-2021-0165>
- Bukalska, E., & Maziarczyk, A. (2023). Impact of financial constraints and financial distress on cash holdings. *International Journal of Management and Economics*, 59(1), 13–31. <https://doi.org/10.2478/ijme-2022-0032>
- Cahyani, R., Hasanah, N., & Handarini, D. (2025). Peran Kepemilikan Manjerial Sebagai Variabel Moderasi antara Financial Distress, Profitabilitas dan Corporate Social Responsibility Terhadap Manajemen Laba. *Neraca Manajemen Ekonomi*, 15(4).
- Cahyaningrum, N., Gunawan, J., & Anis, I. (2022). Financial Distress dan Internal Control pada Earnings Management dengan Managerial Ownership Sebagai

- Moderasi. *E-Jurnal Akuntansi*, 32(6), 1506–1517.
<https://doi.org/10.24843/eja.2022.v32.i06.p09>
- Cahyanto, Y. A. D., & Modelyn, M. M. (2022). Faktor Faktor yang Mempengaruhi Manajemen Laba pada Perusahaan Non Keuangan di Indonesia. *E-Jurnal Akuntansi TSM*, 2, 559–576.
- Christella, B., & Santo, V. A. (2024). Pengaruh Perencanaan Pajak , Cash Holding , Profitabilitas , dan Ukuran Perusahaan terhadap Manajemen Laba. *Owner: Riset & Jurnal Akuntansi*, 8(4), 4221–4231.
<https://doi.org/https://doi.org/10.33395/owner.v8i4.2436> Pengaruh
- Damayanti, V., & Nugrahanti, Y. W. (2022). Financial Distress Terhadap Manajemen Laba Dengan Mekanisme Corporate Governance Sebagai Pemoderasi. *Accounting and Financial Review*, 5(2), 186–197.
- 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), 3–42.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. . (1995). Detecting Earning Management. *The Accounting Review*, 7(2), 193–225.
- Dewi, N. F., Sholikudin, M., Ambarwati, H. C., Yance, E., & Alif, F. A. N. (2023). Pengaruh Kepemilikan Manajerial Terhadap Manajemen Laba. *Jurnal Media Akademik*.
- Eldiri, M., Lambrinoudakis, C., & Alhadap, M. (2020). Corporate Governance and Earning Management in concentrated market. *Journal of Busisness Research*, 291–306.
- Fadlli, M. E., & Khairunnisa. (2020). The Effect of Cash Holding, Firm Size, and Financial Leverage to Earning Management in State-Owned Enterpries(SOEs). *Journal of Accounting Auditing and Business*, 3(1), 91–101. <https://doi.org/10.24198/jaab.v3i1.25462>
- Fajriati, N., Wahyuni, E. T., & Rosdini, D. (2023). Financial distress and earnings management before and during the Covid-19 pandemic. *Jurnal Akuntansi Dan Auditing Indonesia*, 27(1).
- Faukha, U. Z., & Suwarno. (2024). Pengaruh Financial Distress, Free Cash Flow

- dan Earning Power Terhadap Manajemen Laba. *Akuntansi Dan Ekonomi Pajak: Perspektif Global*, 1(3), 312–333.
- Fauziyah, F. R., & Handayani, A. E. (2024). Manajemen Laba Dan Penyebabnya Dengan Kepemilikan Manajerial Sebagai Pemoderasi. *Soetomo Accounting Review*, 2, 279–298.
- Fedora, A. C., Rudiawarni, F. A., Sulistiawan, D., & Gümrah, A. (2024). Exploring the interplay of earnings management, business strategy and market competition: the case of Indonesia and South Korea. *Asian Journal of Accounting Research*, 10(1), 45–62. <https://doi.org/10.1108/AJAR-01-2024-0005>
- Feni, W., Wardayati, M. S., & Winarno, A. W. (2022). Financial Distress and Earnings Management : The Role of Internal Control as Moderating Variable. *International Journal of Social Science and Business*, 6(3), 304–309.
- Gayatri, N. S., & WayanPradnyanthaWirasedana, I. (2021). The Influence of Tax Planning , Company Size , and Cash Holding on Earnings Management in the Infrastructure , Utilities and Transportation Sectors. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 5(2), 261–267.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariat Dengan Program IBM SPSS 25* (Edisi 9). Badan Penerbit-Undip.
- Hanum, N., Wardhani, D. K., & Utami, R. A. B. (2024). The Effect Of Financial Distress And Profitability On Earning Management. *Tax Accounting Applied Journal*, 02(02), 26–35.
- Inayah, R. A., & Pontoh, G. T. (2021). Analysis the Effect of Financial Distress , Leverage and Free Cash Flow on Earnings Management. *GATR Accounting and Finance Review*, 6(3), 111–119.
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm : Managerial Behaviour, Agency Costs And Ownership Structure. *Journal of Financial Economic*, 305–360.
- Khairunnisa, J. M., Majidah, & Kurnia. (2020). Manajemen Laba : Financial Distress, Perencanaan Pajak, Ukuran Perusahaan, Komite Audit Dan Kualitas Audit. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 4(3),

1114–1131.

- Khuong, N. V., Liem, N. T., & Minh, M. T. H. (2020). Earnings management and cash holdings: Evidence from energy firms in Vietnam. *Journal of International Studies*, 13(1), 247–261. <https://doi.org/10.14254/2071-8330.2020/13-1/16>
- Maharany, T. A., Sunarto, Akbar, I. A., & Putren, I. (2025). Pengaruh Good Corporate Governance dan Kinerja Keuangan terhadap Manajemen Laba. *AKADEMIK Jurnal Mahasiswa Ekonomi & Bisnis*, 5(1), 464–476.
- Mardianto, & Simdy, V. (2024). Pengaruh Financial Distress, Ownership, CG Index Terhadap Accrual Earning Management; Stock Liquidity Sebagai Variabel Moderasi. *Jurnal Akuntansi*, 18(2), 262–277.
- Mayasari, R. (2024). The Board of Commissioners Moderates Cash Holding and Profitability on Earnings Management. *International Journal of Research in Social Science and Humanities (IJRSS)*, 5(9), 1–24. <https://doi.org/10.47505/IJRSS.2024.9.1>
- Mehmood, A., & De Luca, F. (2023). Financial distress prediction in private firms: developing a model for troubled debt restructuring. *Journal of Applied Accounting Research*, 26(6), 205–222. <https://doi.org/10.1108/JAAR-12-2022-0325>
- Minarti, E. S., & Suwarno. (2024). Pengaruh Financial Distress dan Good Corporate Governance Terhadap Manajemen Laba. *Akuntansi Dan Ekonomi Pajak: Perspektif Global*, 1(3), 357–384.
- Mulyadi, Y., & Kurnia, B. (2023). Pengaruh Free Cash Flow dan Financial Distress Terhadap Manajemen Laba Pada Perusahaan Infrastruktur, Utilitas, dan Transportasi Tendaftar di BEI. *Owner: Riset & Jurnal Akuntansi*, 7(2).
- Natha, K. S. A., & Wirajaya, G. A. (2024). The Effect of Financial Distress on Earning Management with Managerial Ownership as Moderating Variable. *E-Jurnal Akuntansi*, 34(11), 2752–2765.
- Pratiwi, C. I. E., Suprasto, H. B., Sari, M. M. R., & Ariyanto, D. (2022). The effect of financial distress on earning management practices using classification shifting: The moderating effect of good corporate governance. *Accounting*,

- 8(2), 187–196. <https://doi.org/10.5267/j.ac.2021.7.002>
- Priadana, M. S., & Sunarsi, D. (2021). *Metode Penelitian Kuantitatif* (1st ed.). Pascal Books.
- Putri, M., & Naibaho, E. A. B. (2022). the Influence of Financial Distress, Cash Holdings, and Profitability Toward Earnings Management With Internal Control As a Moderating Variable: the Case of. *Jurnal Akuntansi Dan Keuangan Indonesia*, 19(1), 120–138. <https://doi.org/10.21002/jaki.2022.06>
- Ranggala, H., & Octora, T. (2022). Faktor yang Mempengaruhi Manajemen Laba pada Perusahaan Non Keuangan yang Terdaftar di BEI. *Jurnal Ekonomi Dan Akuntansi*, 1(1), 25–25.
- Rosiana, E., Rafa, W. D., & Heniwati, E. (2024). Pengaruh profitabilitas, cash holding, ukuran perusahaan terhadap manajemen laba dengan kepemilikan manajerial sebagai variabel moderasi. *AKURASI: Jurnal Riset Akuntansi Dan Keuangan*, 6(2), 203–218. <https://doi.org/10.36407/akurasi.v6i2.1319>
- Scott, W. R. (2015). *Financial Accounting Theory* (7th Editio). Pearson Education.
- Siallagan, H., & Machfoedz, M. (2006). *Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan*. Simposium Nasional Akuntansi IX.
- Soesana, A., Subakti, H., Karwanto, Fitri, A., & Kuswandi, S. (2023). *Metodologi Penelitian Kuantitatif*. Yayasan Kita Menulis.
- Sugiarto. (2018). *Metode Penelitian Bisnis*.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (19th ed.). Alfabeta.
- Taha, S., Haider, F., Rasheed, B., Malik, Z. F., Shakeel, A., & Gulzar, M. (2024). Impact Of Financial Distress On Earnings Management With The Moderating Role Of Audit Quality: Evidence From Pakistan. *Journal of Economic Impact*, 6(1), 37–43.
- Tannaya, C. I. N., & Lasdi, L. (2021). Pengaruh Financial Distress Terhadap Manajemen Laba Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(1), 31–40. <https://doi.org/10.33508/jima.v10i1.3453>
- Tetradia, K., & Priantinah, D. (2023). Pengaruh Leverage, Cash Holding, Ukuran

Perusahaan, dan Kualitas Audit terhadap Manajemen Laba dengan Kepemilikan Manajerial sebagai Variabel Moderasi. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 12(2), 227–241.

Walker, M. (2013). How far can we trust earnings numbers? What research tells us about earnings management. *Accounting and Business Research*, 445–481.

Wandi, S. W. (2022). Perilaku Oportunistik Mekanisme Pengawasan dan Financial Distress Terhadap Manajemen Laba Dengan Kepemilikan Manajerial Sebagai Variabel Moderasi. *Balance: Jurnal Akuntansi Dan Bisnis*, 1, 90–104.

Widjaja, R. H., & Susanto, L. (2020). Earnings management: Free Cash Flow, Leverage, Profitability moderated by Firm Size. *Jurnal Multiparadigma*, 2.

Wulandari, E., & Fauzi, I. (2022). Analisis Perbandingan Potensi Kebangkrutan dengan Model Grover, Altman Z-Score , Springate dan Zmijewski Pada Perusahaan Real Estate Dan Properti di Bursa Efek Indonesia. *Ekonomi, Keuangan, Investasi Dan Syariah*, 4(1).

Yamin, S., & Kurniawan, H. (2022). *SPSS Complete Teknik Analisis Statistik Terlengkap Dengan Software SPSS* (Edisi 2). Salemba Infotek.

