

DAFTAR PUSTAKA

- Abdullah, W. R. W., Maruhun, E. N. S., Noordin, N., & Yahya, N. A. (2021). Gender Diversity on Board and Financial Reporting Quality in an Emerging Country. *International Journal of Academic Research in Accounting, Finance and Management Sciences*. <https://doi.org/http://dx.doi.org/10.6007/IJARAFMS/v11-i3/11179>
- Arieantie, D., & Banjarnahor, E. (2024). Analisis Faktor yang Mempengaruhi Kualitas Laporan Keuangan Perusahaan LQ45 yang Terdaftar di BEI Tahun 2018-2022. *EKOMA : Jurnal Ekonomi*, 3(5).
- Asriyatun, N., & Syarifudin, A. (2020). Analisis Faktor-Faktor yang Mempengaruhi Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 2, 39–46. <https://doi.org/10.32639/jimmba.v2i1.441>
- Bell, T. B., & Carcello, J. V. (2000). A Decision Aid for Assessing The Likelihood of Fraudulent Financial Reporting. *AUDITING: A Journal of Practice & Theory*, 19, 169–184. <https://doi.org/https://doi.org/10.2308/aud.2000.19.1.169>
- Bouaziz, D., Salhi, B., & Jarboui, A. (2020). CEO Characteristics and Earnings Management: Empirical Evidence from France. *Journal of Financial Reporting and Accounting*, 18(1), 77–110. <https://doi.org/10.1108/JFRA-01-2019-0008>
- Chang, Y., Wu, K.-T., Lin, S.-H., & Lin, C.-J. (2024). Board Gender Diversity and Corporate Social Responsibility. *International Journal of Corporate Social Responsibility*, 9(1), 7. <https://doi.org/10.1186/s40991-024-00095-x>
- Chrisman, J. J. (2019). Stewardship Theory: Realism, Relevance, and Family Firm Governance. In *Entrepreneurship: Theory and Practice* (Vol. 43, Issue 6, pp. 1051–1066). SAGE Publications Ltd. <https://doi.org/10.1177/1042258719838472>
- CNBC Indonesia. (2024, May 27). *Tanda Awal Kasus Indofarma, Laba Jeblok 99,65%, Tapi Hasil Audit Wajar*. <https://www.cnbcindonesia.com/market/20240527094213-17-541334/tanda-awal-kasus-indofarma-laba-jeblok-9965-tapi-hasil-audit-wajar>
- Creswell, J. W. (2015). *Educational Research: Planning, Conducting, and Evaluating Quantitative and Qualitative Research* (5th ed.). Pearson.

- Davis, J. G., & Cestona, M. A. G. (2021). Financial Reporting Quality and The Effects of CFO Gender and Board Gender Diversity. *Journal of Financial Reporting and Accounting*, 21(2), 384–400. <https://doi.org/10.1108/JFRA-12-2020-0360>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *Accounting Review*, 70(2), 193–225.
- Dirna, F. C., Rachmawati, R., Firmansyah, F., Sam, M., Jaya, A. I., Arifin, A., & Abubakar, A. (2025). *Statistika Deskriptif: Konsep dan Metode*. Star Digital Publishing.
- Dobija, D., Hryckiewicz, A., Zaman, M., & Puławska, K. (2021). Critical Mass and Voice: Board Gender Diversity and Financial Reporting Quality. *European Management Journal*, 40. <https://doi.org/10.1016/j.emj.2021.02.005>
- Edi, & Cristi. (2022). Pengaruh Karakteristik CEO terhadap Manajemen Laba pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. *Fair Value Jurnal Ilmiah Akuntansi Dan Keuangan*.
- Ermawati, L., Devi, Y. D., & Arramadani, N. N. (2020). Pengaruh Kualitas Audit dan Komite Audit terhadap Kualitas Pelaporan Keuangan Perusahaan yang Terdaftar di Jakarta Islamic Index (JII). *Jurnal Akuntansi Dan Keuangan Universitas Bandar Lampung*, 11(1), 92–111. <https://doi.org/10.36448/jak.v11i1.1406>
- Feriyanto, O., & Kurniasih, N. (2022). Pengaruh Gender Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi. *STAR*, 13, 67. <https://doi.org/10.55916/jsar.v13i1.79>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23*.
- Harjoto, M. A., Laksmana, I., & Yang, Y. (2018). Board diversity and corporate investment oversight. *Journal of Business Research*, 90, 40–47. <https://doi.org/https://doi.org/10.1016/j.jbusres.2018.04.033>
- Hasina, Z. (2021). Pengaruh Karakteristik CEO Terhadap Kinerja Perusahaan Dengan Inovasi Sebagai Mediasi. *Jurnal Akuntansi*.
- Heidjarachman, & Suad. (1996). *Manajemen Personalia (Ed. 4, Cet. 6)*. BPFE.
- Hu, J., Li, S., Taboada, A. G., & Zhang, F. (2020). Corporate board reforms around the world and stock price crash risk. *Journal of Corporate Finance*, 62, 101557. <https://doi.org/https://doi.org/10.1016/j.jcorpfin.2020.101557>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial*

- Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- Li, N., & Wahid, A. S. (2018). Director Tenure Diversity and Board Monitoring Effectiveness. *Contemporary Accounting Research*, 35(3), 1363–1394. <https://doi.org/https://doi.org/10.1111/1911-3846.12332>
- Liu, G., & Sun, J. (2010). Director tenure and independent audit committee effectiveness. *International Research Journal of Finance and Economics*, 51, 176–189.
- Ma, Z., Novoselov, K., Zhou, K., & Zhou, Y. (2019). Managerial Academic Experience, External Monitoring, and Financial Reporting Quality. *Journal of Business Finance & Accounting*, 46. <https://doi.org/10.1111/jbfa.12398>
- Madison, K., Holt, D., Kellermanns, F., & Ranft, A. (2016). Viewing Family Firm Behavior and Governance Through The Lens of Agency and Stewardship Theories. *Family Business Review*, 29. <https://doi.org/10.1177/0894486515594292>
- Mahadeo, J. D., Soobaroyen, T., & Hanuman, V. O. (2012). Board Composition and Financial Performance: Uncovering The Effects of Diversity in an Emerging Economy. *Journal of Business Ethics*, 105(3), 375–388. <https://doi.org/10.1007/s10551-011-0973-z>
- Marjono, C., & Wijaya, H. (2022). Pengaruh Masa Jabatan CEO Terhadap Manajemen Laba Akrua. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 11, 57–78. <https://doi.org/10.21831/nominal.v11i1.41432>
- Martono, N. (2015). *Metode Penelitian Kuantitatif*. PT. Rajagrafindo Persada.
- Mubarak, R., Firmansyah, F., & Nuryana, F. (2021). *Pengantar Ekonometrika*. Duta Media Publishing.
- Mustapha, U., Rashid, N., Abdullahi, S., & Obasi, R. (2021). The Influence of CEO Characteristics on Financial Reporting Quality in Nigerian Non-Financial Listed Companies. *Journal of Contemporary Issues in Business and Government*, 27, 2021. <https://doi.org/10.47750/cibg.2021.27.02.015>
- Ngo, D., Ngo, P., Chi, H., City, M., Vietnam, C., & Nguyen, C. (2022). Does The CEO's Financial and Accounting Expertise Affect The Financial Reporting Quality? Evidence from an Emerging Economy. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-09-2021-0301>
- Nurmayanti, P. (2020). Karakteristik Chief Executive Officer (CEO) Dan Kualitas Akrua: Bukti Empiris Dari Indonesia. *Jurnal Akuntansi Dan Governance Andalas*, 3(1), 1–29.

- Okika, N., Esther, O., & Adedeji, G. (2024). CEO Characteristics and Financial Reporting Quality in Listed Consumer Goods Companies in Nigeria. *Gusau Journal of Accounting and Finance*, 5, 68–86. <https://doi.org/10.57233/gujaf.v5i1.04>
- Pathak, S., Samba, C., & Li, M. (2021). Audit Committee Diversity and Financial Restatements. *Journal of Management and Governance*, 25(3), 899–931. <https://doi.org/10.1007/s10997-020-09548-4>
- Pratiwi, T. (2023). Pentingnya Komite Audit untuk Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi Tridinati (Jurnal Ratri)*, 5, 1–11. <https://doi.org/10.52333/ratri.v5i1.311>
- Pucheta-Martínez, M. C., Bel-Oms, I., & Olcina-Sempere, G. (2018). The Association Between Board Gender Diversity and Financial Reporting Quality, Corporate Performance and Corporate Social Responsibility Disclosure: A Literature Review. *Academia Revista Latinoamericana de Administración*, 31, 0. <https://doi.org/10.1108/ARLA-04-2017-0110>
- Purnomo, Sutadji, E., Utomo, W., Purnawirawan, O., Farich, R., S, S. A., M, R. F., Carina, A., & R, N. G. (2022). *Analisis Data Multivariat*. Omera Pustaka.
- Putri, N. A., & Fadilah, S. (2021). Pengaruh Board Diversity terhadap Kualitas Laporan Keuangan. *Prosiding Akuntansi*, 7(1), 272–276.
- Rahayu, N., & Suryanawa, I. (2020). Pengaruh Independensi, Profesionalisme, Skeptisme Profesional, Etika Profesi dan Gender Terhadap Kualitas Audit Pada KAP di Bali. *E-Jurnal Akuntansi*, 30, 686. <https://doi.org/10.24843/EJA.2020.v30.i03.p11>
- Rahman, D.-S., Chen, S., Al-Faryan, M. A. S., Ahmad, I., Hussain, R., & Saud, S. (2023). Audit Services and Financial Reporting Quality: The role of Accounting Expertise Auditors. *Cogent Business & Management*, 10. <https://doi.org/10.1080/23311975.2022.2164142>
- Ramadan, G. R., Prasetyo, O. F., Mujaddid, A., Masyudi, A. R., Mahdi, R. A., Junior, K. L., & Putra, F. Z. (2021). Board Of Directors Gender Diversity And Real Earnings Management: Does Female Board Of Director Matter? *Jurnal Reviu Akuntansi Dan Keuangan*, 11, 306–320. <https://doi.org/10.22219/jrak.v11i2.15915>
- Ramadhan, M. (2021). *Metode Penelitian*. Cipta Media Nusantara.
- Rimamshung, S., Hassan, D. S., & Adamu, S. (2023). Effect of Board Attributes on Financial Reporting Quality of Quoted Consumer Goods Companies in Nigeria. *Path of Science*, 9, 3001–3009. <https://doi.org/10.22178/pos.95-10>

- Sangaji, & Sopiah. (2010). *Metodologi Penelitian: Pendekatan Praktis dalam Penelitian*. Andi Offset.
- Savitri, C., Faddila, S. P., Irmawartini, Iswari, H. R., Anam, C., Syah, S., Mulyani, S. R., Sihombing, P. R., Kismawadi, E. R., Pujiyanto, A., Mulyati, A., Astuti, Y., Adinugroho, W. C., Imanuddin, R., Kristia, Nuraini, A., Siregar, M. T., & Ahmaddien, I. (Ed.). (2021). *Statistik Multivariat Dalam Riset*. Penerbit Widina Bhakti Persada Bandung.
- Srinidhi, B., Gul, F., & Tsui, J. (2011). Female Directors and Earnings Quality. *Contemporary Accounting Research*, 28, 1610–1644. <https://doi.org/10.1111/j.1911-3846.2011.01071.x>
- Sugiyono, & Sutopo. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D* (Edisi Kedua). Penerbit Alfabeta.
- Sujarweni, V. W. (2019). *Analisis Laporan Keuangan: Teori, Aplikasi, dan Hasil Penelitian*.
- Sumayyah, S., & Ladepi, N. (2020). Pengaruh Komite Audit dan CEO Tenure Terhadap Kualitas Laporan Keuangan. *Wahana: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 23(2), 260–272. <https://doi.org/https://doi.org/10.35591/wahana.v23i2.257>
- Susan, E. R. I. (2019). Manajemen Sumber Daya Manusia. *Adaara: Jurnal Manajemen Pendidikan Islam*, 9, 952–962. <https://doi.org/10.35673/ajmpi.v9i2.429>
- Syarifuddin, & Al Saudi, I. (2022). *Metode Riset Praktis Regresi Berganda dengan SPSS* (S. Al Saudi, Ed.). Bobby Digital Center.
- Tan, C., & Taufik, M. (2022). Board Diversity and Financial Reporting Quality: Does Firm Size Matter? *Journal of Contemporary Accounting*, 80–94. <https://doi.org/10.20885/jca.vol4.iss2.art2>
- Temprano, M. A. F., & Gaite, F. T. (2020). Types of Director, Board Diversity and Firm Performance. *Corporate Governance*, 20(2), 324–342. <https://doi.org/https://doi.org/10.1108/CG-03-2019-0096>
- Ullah, I., Zhao, Q., Zeb, A., Iqbal, A., & Khan, M. A. (2023). Board Diversity and Financial Reporting Quality: Evidence from China. *Economic Research-Ekonomska Istraživanja*, 36, 1–19. <https://doi.org/10.1080/1331677X.2022.2142812>
- Wahid, A. S. (2019). The Effects and the Mechanisms of Board Gender Diversity: Evidence from Financial Manipulation. *Journal of Business Ethics*, 159(3), 705–725. <https://doi.org/10.1007/s10551-018-3785-6>

Wicaksana, K. A. B., Yuniasih, N. W., & Handayani, L. N. C. (2017). Boar diversity and earning management in companies listed in Indonesian stock exchange. *International Journal of Scientific and Research Publications*, 7(12), 382–386.

www.kemkes.go.id

