

DAFTAR PUSTAKA

- Abraham Lincoln Ayisi, Zhang Wenfang, Joseph Adu-Gyamfi, Agyemang Kwasi Sampene, & Ofori Charles. (2021). Accrual Earnings Management, Real Earnings Management and Firm Performance: a Panel Data Analysis. *EPRA International Journal of Economics, Business and Management Studies*, May, 37–47. <https://doi.org/10.36713/epra7078>
- Alit, N. N. (2017). Creative Accounting Sebagai Informasi Yang Baik Atau Menyesatkan? *AKRUAL: Jurnal Akuntansi*, 8(2), 103. <https://doi.org/10.26740/jaj.v8n2.p1-9>
- Bhasin, M. L. (2016). Survey of Creative Accounting Practices: An Empirical Study. *Wulfenia Journal*, 23(1), 143–162.
- Boachie, C., & Mensah, E. (2022). The effect of earnings management on firm performance: The moderating role of corporate governance quality. *International Review of Financial Analysis*, 83(January), 102270. <https://doi.org/10.1016/j.irfa.2022.102270>
- Dewi, I. G. A. R. P., Dewi, C. I. R. S., & Yamawati, N. K. S. (2023). Financial Performance And Corporate Value With Good Corporate Governance As A Moderation Of High And Low Profile Companies. *International Journal of Social Science (IJSS)*, 3(2), 129–142. <https://doi.org/https://doi.org/10.53625/ijss.v3i2.6297>
- Dewi, S., & Wijaya, V. (2021). The Effect of Earnings Management, Board Characteristics, and Firm Size to Firm Performance on Manufacturing Companies. *The International Journal of Business Review (The Jobs Review)*, 4(2), 155–164. <https://doi.org/10.17509/tjr.v4i2.40481>
- Emar, A. E. S., & Ayem, S. (2020). Pengaruh Pengungkapan Enterprise Risk Management dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan dengan Good Corporate Governance Sebagai Moderasi. *WACANA EKONOMI (Jurnal Ekonomi, Bisnis Dan Akuntansi)*, 19(2), 79–90. <https://doi.org/10.22225/we.19.2.1956.79-90>
- Firmansyah, A., Karyadi, E. A., & Setyaningtyas, H. S. (2021). Manajemen Laba, Pertumbuhan Aset, Return Saham Pada Perusahaan Subsektor Ritel Di Indonesia. *Jurnal Akuntansi Universitas Jember*, 18(2), 62. <https://doi.org/10.19184/jauj.v18i2.20548>
- Gomes I, N. G. I., Semuel, H., & D., D. (2019). Intellectual Capital Disclosure, Information Asymmetry, Cost of Capital, and Firm Value: Empirical Studies on Indonesian Manufacturers. *Petra International Journal of Business Studies*, 2(1), 27–35. <https://doi.org/10.9744/ijbs.2.1.27-35>

- Gujarati, D. N., & Porter, D. C. (2009). *The McGraw-Hill Series Economics*.
- Gupta, C. M., & Kumar, D. (2020). Creative accounting a tool for financial crime: a review of the techniques and its effects. *Journal of Financial Crime*, 27(2), 397–411. <https://doi.org/10.1108/JFC-06-2019-0075>
- Hamdani. (2016). *Good Corporate Governance (Tinjauan Etika dalam Praktik Bisnis)* (1st ed.). Mitra Wacana Media.
- Hermawan, S., Rokhmania, N., Rahayu, R. A., Qonitah, I., & Nugraheni, R. (2021). Financial performance mediates the relationship of intellectual capital to firm value in Indonesian banking companies. *International Journal of Research in Business and Social Science* (2147- 4478), 10(6), 181–188. <https://doi.org/10.20525/ijrbs.v10i6.1345>
- Kadim, A., Sunardi, N., & Husain, T. (2020). The modeling firm's value based on financial ratios, intellectual capital and dividend policy. *Accounting*, 6(5), 859–870. <https://doi.org/10.5267/j.ac.2020.5.008>
- Khuong, N. V., Ha, N. T. T., & Thu, P. A. (2019). The relationship between real earnings management and firm performance: the case of energy firms in Vietnam. *International Journal of Energy Economics and Policy*, 9(2), 307–314. <https://doi.org/10.32479/ijeep.7469>
- Khusnah, H., & Anugraini, M. (2021). Mediation Effect of Financial Performance on The Influence of Intellectual Capital on Firm Value. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 10(2), 106–114. <https://doi.org/10.32639/jiak.v10i2.743>
- Lestari, N., & Ningrum, S. A. (2018). Pengaruh Manajemen Laba dan Tax Avoidance terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi. *Journal of Applied Accounting and Taxation*, 3(1), 99–109.
- Li, Y., Li, X., Xiang, E., & Geri Djajadikerta, H. (2020). Financial distress, internal control, and earnings management: Evidence from China. *Journal of Contemporary Accounting and Economics*, 16(3), 100210. <https://doi.org/10.1016/j.jcae.2020.100210>
- Li, Y., & Zhao, Z. (2018). The dynamic impact of intellectual capital on firm value: evidence from China. *Applied Economics Letters*, 25(1), 19–23. <https://doi.org/10.1080/13504851.2017.1290769>
- Manik, T. (2018). Pengaruh Manajemen Laba dan Konservatisme Akuntansi Terhadap Nilai Perusahaan dengan Kinerja Perusahaan Sebagai Variabel Pemoderasi. *Jurnal Ilmiah Akuntansi Dan Finansial Indonesia*, 2(1), 1–14.
- Ni, Y., Cheng, Y. R., & Huang, P. (2020). Do intellectual capitals matter to firm value enhancement? Evidences from Taiwan. *Journal of Intellectual Capital*, 22(4), 725–743. <https://doi.org/10.1108/JIC-10-2019-0235>
- Nurul Jannah, S. S., & Wibowo, D. H. (2021). Pengaruh Manajemen Laba dan Struktur

- Modal Terhadap Nilai Perusahaan (Studi Kasus Pada Perusahaan Asuransi yang Terdaftar di BEI Periode 2015-2019). *Neraca : Jurnal Akuntansi Terapan*, 3(1), 29–35. <https://doi.org/10.31334/neraca.v3i1.1967>
- Oktafia, Y. (2013). Pengaruh Good Corporate Governance Terhadap Manajemen Laba. *El Muhasaba: Jurnal Akuntansi*, 2(2), 243–255. <https://doi.org/10.18860/em.v2i2.2361>
- Ousama, A. A., Al-Mutairi, M. T., & Fatima, A. H. (2020). The relationship between intellectual capital information and firms' market value: a study from an emerging economy. *Measuring Business Excellence*, 24(1), 39–51. <https://doi.org/10.1108/MBE-01-2019-0002>
- Pradipta, K. D., & Handayani, S. (2020). The Effect of Leverage Towards Dividend Policy with Creative Accounting as The Mediation Variable. *AKRUAL: Jurnal Akuntansi*, 11(2), 122. <https://doi.org/10.26740/jaj.v11n2.p122-135>
- Puni, A., & Anlesinya, A. (2020). Corporate governance mechanisms and firm performance in a developing country. *International Journal of Law and Management*, 62(2), 147–169. <https://doi.org/10.1108/IJLMA-03-2019-0076>
- Putu, I., Darmawan, E., Sutrisno, ;, & Mardiaty, E. (2019). Comparative Study of Post-Marriage Nationality Of Women in Legal Systems of Different Countries Accrual Earnings Management and Real Earnings Management: Increase or Destroy Firm Value? 8 *International Journal of Multicultural and Multireligious Understan. International Journal of Multicultural and Multireligious Understanding*, 6(2), 8–19. <http://ijmmu.com>
- Rahayu, D. P. (2019). The Effect of Intellectual Capital Disclosure, Corporate Governace, and Firm Size on Firm Value. *KnE Social Sciences*, 2019, 530–548. <https://doi.org/10.18502/kss.v3i26.5399>
- Rahayu, H., Mais, R. G., & Suriawinata, I. S. (2020). Pengaruh Manajemen Laba dan Mekanisme Corporate Governance Terhadap Nilai Perusahaan Pada Industri Barang Konsumsi dalam Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014 -2018. *Jurnal STEI Ekonomi*, 29(02), 01–16. <https://doi.org/10.36406/jemi.v29i2.344>
- Riswandi, P., & Yuniarti, R. (2020). Pengaruh Manajemen Laba Terhadap Nilai Perusahaan. *Pamator Journal*, 13(1), 134–138. <https://doi.org/10.21107/pamator.v13i1.6953>
- Rohayu, E., & Wahidahwati. (2018). Pengaruh Intellectual Capital Dan Kebijakan Hutang Terhadap Financial Performance Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 7(8).
- Salvi, A., Vitolla, F., Giakoumelou, A., Raimo, N., & Rubino, M. (2020). Intellectual capital disclosure in integrated reports: The effect on firm value. *Technological Forecasting and Social Change*, 160(June).

<https://doi.org/10.1016/j.techfore.2020.120228>

- Sekaran, Uma Bougie, R. (2013). *Metode Penelitian untuk Bisnis* (A. D. Halim (ed.); 6th ed.). Penerbit Salemba Empat.
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis* (A. N. Hanifah (ed.); 6th ed.). Penerbit Salemba Empat
- Smulowitz, S., Becerra, M., & Mayo, M. (2019). Racial diversity and its asymmetry within and across hierarchical levels: The effects on financial performance. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Stolowy, H., & Breton, G. (2005). A Framework for the Classification of Accounts Manipulations. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.263290>
- Suardi, I. G. . A. D. A. R., & Werastuti, D. N. S. (2019). Pengaruh Enterprise Risk Management, Intellectual Capital dan Sustainability Report Terhadap Nilai Perusahaan. *Jurnal Bisnis Darmajaya*, 5(2), 53–79.
- Subaida, I., Nurkholis, N., & Mardiaty, E. (2018a). Effect of Intellectual Capital and Intellectual Capital Disclosure on Firm Value. *Jurnal Aplikasi Manajemen*, 16(1), 125–135. <https://doi.org/10.21776/ub.jam.2018.016.01.15>
- Subaida, I., Nurkholis, N., & Mardiaty, E. (2018b). Effect of Intellectual Capital and Intellectual Capital Disclosure on Firm Value. *Jurnal Aplikasi Manajemen*, 16(1), 125–135. <https://doi.org/10.21776/ub.jam.2018.016.01.15>
- Sugiyono. (2017). *Metode Penelitian Manajemen*. ALFABETA,cv.
- Suhadak, Kurniaty, Handayani, S. R., & Rahayu, S. M. (2019). Stock return and financial performance as moderation variable in influence of good corporate governance towards corporate value. *Asian Journal of Accounting Research*, 4(1), 18–34. <https://doi.org/10.1108/AJAR-07-2018-0021>
- Suparsa, J., Ramantha, W., & Badera, N. (2017). Kemampuan Good Corporate Governance Dalam Memoderasi Pengaruh Intellectual Capital Disclosure Dan Reputasi Auditor Pada Nilai Perusahaan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 6(2), 505–532.
- Suroso, S., Sawitri, N. N., Faeni, D. P., & Hidayat, W. W. (2023). The Moderation Power of Good Corporate Governance on Modified Value-Added Intellectual Capital and Corporate Social Responsibility Towards Corporate Values Post Pandemic Covid-19. *International Journal of Professional Business Review*, 8(6), e02413. <https://doi.org/10.26668/businessreview/2023.v8i6.2413>
- Susanti, N., Widajatun, V. W., Sumantri, M. B. A., & Nugraha, N. M. (2020). Implications of Intellectual Capital Financial Performance and Corporate Values (Studies on Goods and Consumption Sector 2013-2017 period). *International Journal of Psychosocial Rehabilitation*, 24(07), 6588–6599.

- Tjungandi, M., & Mulyana, R. A. (2018). The influence of creative accounting and other factors to dividend payout ratio. *Jurnal Bisnis Dan Akuntansi*. <http://jurnaltsm.id/index.php/JBA/article/view/408>
- Utami, E. M. (2018). The Intellectual Capital Components on Firm Value: Evidence from LQ-45 Index Companies. *Jurnal Keuangan Dan Perbankan*, 22(2). <https://doi.org/10.26905/jkdp.v22i2.1648>
- Verawaty, Merina, C. I., & Lastari, S. A. (2017). Pengaruh Intellectual Capital, Earnings Mnagement, Tax Avoidance Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Pemoderasi. *Jurnal MBIA*, 16(2), 79–94.
- Zimon, G., Appolloni, A., Tarighi, H., Shahmohammadi, S., & Daneshpou, E. (2021). Earnings management, related party transactions and corporate performance: the moderating role of internal control. *Risks*, 9(8), 1–26. <https://doi.org/10.3390/risks9080146>

