

DAFTAR PUSTAKA

- Acar, M. (2023). Who Affects Whom? Impact of The National Culture of International Audit Firms and Their Affiliates on The Financial Reporting Quality of Audit Clients. *Borsa Istanbul Review*, 23(1), 113–135. <https://doi.org/10.1016/j.bir.2022.09.011>
- Adesina, K. S. (2019). Bank Technical, Allocative, and Cost Efficiencies in Africa: The Influence of Intellectual Capital. *North American Journal of Economics and Finance*, 48, 419–433. <https://doi.org/10.1016/j.najef.2019.03.009>
- Ahola, T., Stahle, M., & Martinsuo, M. (2021). Agency Relationships of Project-Based Firms. *International Journal of Project Management*, 39(7), 713–725. <https://doi.org/10.1016/j.ijproman.2021.06.005>
- Al-Haddad, L., & Whittington, M. (2019). The Impact of Corporate Governance Mechanisms on Real and Accrual Earnings Management Practices: Evidence from Jordan. *Corporate Governance (Bingley)*, 19(6), 1167–1186. <https://doi.org/10.1108/CG-05-2018-0183>
- Ali, M. J., Biswas, P. K., Chapple, L., & Kumarasinghe, S. (2024). Institutional Ownership and Earnings Quality: Evidence from China. *Pacific Basin Finance Journal*, 84, 1–42. <https://doi.org/10.1016/j.pacfin.2024.102275>
- Aliahmadi, S. (2024). Does CEO Power Moderate The Link Between Labor Productivity and Financial Performance: Agency Theory or Stewardship Theory. *Asian Journal of Accounting Research*, 9(1), 47–56. <https://doi.org/10.1108/AJAR-04-2022-0111>
- Alvin, A., & Susanto, Y. K. (2022). Factors Affecting Earnings Quality. *Jurnal Bisnis Dan Akuntansi*, 24(1), 145–156. <https://doi.org/10.34208/jba.v24i1.1401>
- Ambos, T. C., Hughes, M. (Mat), Niemand, T., & Kraus, S. (2023). Subsidiary Managers' Initiative Pursuit: A Behavioral Agency Model. *Journal of International Management*, 29(3), 1–22. <https://doi.org/10.1016/j.intman.2023.101026>
- Ananda, R., & Ningsih, E. S. (2016). Pengaruh Likuiditas, Kepemilikan Institusional, dan Ukuran Perusahaan terhadap Kualitas Laba (Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2014). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 1(2), 277–294.

- Andreeva, T., Garanina, T., Sáenz, J., Aramburu, N., & Kianto, A. (2021). Does Country Environment Matter in the Relationship Between Intellectual Capital and Innovation Performance? *Journal of Business Research*, 136, 263–273. <https://doi.org/10.1016/j.jbusres.2021.07.038>
- Anggraini, N., Sebrina, N., & Afriyenti, M. (2019). Pengaruh Intellectual Capital terhadap Kualitas Laba (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2014 - 2017). *Jurnal Eksplorasi Akuntansi*, 1(1), 369–387. <https://doi.org/10.37058/jak.v15i2.1641>
- Beyer, A., Guttman, I., & Marinovic, I. (2019). Earnings Management and Earnings Quality: Theory and Evidence. *Accounting Review*, 94(4), 77–101. <https://doi.org/10.2308/accr-52282>
- Cao, Y. (2022). Bank Earnings Management and Performance Reporting of Comprehensive Income. *Journal of Accounting and Public Policy*, 41(5). <https://doi.org/10.1016/j.jaccpubpol.2022.106996>
- Castro, J. P. G., Ramirez, D. F. D., & Escobar, J. M. (2021). The Relationship Between Intellectual Capital and Financial Performance in Colombian Listed Banking Entities. *Asia Pacific Management Review*, 26(4), 237–247. <https://doi.org/10.1016/j.apmrv.2021.03.002>
- Chatterjee, S., Chaudhuri, R., Mariani, M., & Fosso Wamba, S. (2023). Examining The Role of Intellectual Capital on Knowledge Sharing in Digital Platform-Based MNEs and Its Impact on Firm Performance. *Technological Forecasting and Social Change*, 197, 1–12. <https://doi.org/10.1016/j.techfore.2023.122909>
- Chen, Y. C., & Liu, J. T. (2022). Seasoned Equity Offerings, Return of Capital, and Agency Problem: Empirical Evidence from Taiwan. *Asia Pacific Management Review*, 27(2), 92–105. <https://doi.org/10.1016/j.apmrv.2021.05.006>
- Cieslak, K., Hamberg, M., & Vural, D. (2021). Executive Compensation Disclosure, Ownership Concentration, and Dual-Class Firms: An Analysis of Swedish Data. *Journal of International Accounting, Auditing and Taxation*, 45, 100429. <https://doi.org/10.1016/j.intaccudtax.2021.100429>
- Cui, Z., & Diwu, S. (2024). Human Capital Upgrading and Enterprise Innovation Efficiency. *Finance Research Letters*, 65, 1–10. <https://doi.org/10.1016/j.frl.2024.105628>
- Dahlia, E. D. (2018). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris, dan Komite Audit terhadap Nilai Perusahaan dengan Kualitas Laba sebagai Variabel Intervening pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Menara Ilmu*, XII(7), 16–27.

- Dang, H. N., Nguyen, T. T. C., & Tran, D. M. (2020). The Impact of Earnings Quality on Firm Value: The case of Vietnam. *Journal of Asian Finance, Economics and Business*, 7(3), 63–72. <https://doi.org/10.13106/jafeb.2020.vol7.no3.63>
- Darabi, R., Rad, S. K., & Ghadiri, M. (2012). The Relationship between Intellectual Capital and Earnings Quality. *Research Journal of Applied Sciences, Engineering and Technology*, 4(20), 4192–4199.
- Daryatno, A. B., & Santioso, L. (2021). Board Diversity, Ukuran Perusahaan, Tax Aggressiveness, dan Kepemilikan Institusional terhadap Kualitas Laba. *Jurnal Bisnis Dan Akuntansi*, 23(2), 281–296. <http://jurnaltsm.id/index.php/JBA>
- DeFond, M., Gao, X., Li, O. Z., & Xia, L. (2019). IFRS Adoption in China and Foreign Institutional Investments. *China Journal of Accounting Research*, 12(1), 1–32. <https://doi.org/10.1016/j.cjar.2018.07.006>
- Demerjian, P., Lewis-Western, M., & McVay, S. (2020). How Does Intentional Earnings Smoothing Vary With Managerial Ability? *Journal of Accounting, Auditing and Finance*, 35(2), 406–437. <https://doi.org/10.1177/0148558X17748405>
- Dewi, F. R., & Fachrurrozie. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Kepemilikan Manajerial, dan Kepemilikan Institusional terhadap Kualitas Laba. *Business and Economic Analysis Journal*, 1(1), 1–13. <https://doi.org/10.15294/beaj.v1i1.30141>
- Dore, N. I., & Teixeira, A. A. C. (2023). The Role of Human Capital, Structural Change, and Institutional Quality on Brazil's Economic Growth Over The Last Two Hundred Years (1822–2019). *Structural Change and Economic Dynamics*, 66, 1–12. <https://doi.org/10.1016/j.strueco.2023.04.003>
- Farzaneh, M., Wilden, R., Afshari, L., & Mehralian, G. (2022). Dynamic Capabilities and Innovation Ambidexterity: The Roles of Intellectual Capital and Innovation Orientation. *Journal of Business Research*, 148, 47–59. <https://doi.org/10.1016/j.jbusres.2022.04.030>
- Garba, M., Shuaibu, H., & Yusuf, A. A. (2022). Effect of Ownership Structure on Earnings Quality of Listed Insurance Companies in Nigeria. *Lapai International Journal of Administration LIJAD*, 5(1), 290–303.
- Garcia-Alcober, M., Prior, D., Tortosa-Ausina, E., & Illueca, M. (2019). Risk-Taking Behavior, Earnings Quality, and Bank Performance: A Profit Frontier Approach. *BRQ Business Research Quarterly*. <https://doi.org/10.1016/j.brq.2019.02.003>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate SPSS 25*. Semarang: Universitas Diponegoro.

- Ginesti, G., Caldarelli, A., & Zampella, A. (2018). Exploring The Impact of Intellectual Capital on Company Reputation and Performance. *Journal of Intellectual Capital*, 19(5), 915–934. <https://doi.org/10.1108/JIC-01-2018-0012>
- Guitarra, P. (2022). *Simak! Ramalan Perbaikan Ekonomi dan Dampak Ke Sektor Energi*. CNBC Indonesia. <https://www.cnbcindonesia.com/news/20220113105248-4-306980/simak-ramalan-perbaikan-ekonomi-dan-dampak-ke-sektor-energi>
- Gujarati, D. N., & Porter, D. C. (2008). Basic Econometrics: Fifth Edition. In *McGraw-Hill/Irwin*. McGraw-Hill/Irwin.
- Gumilar, P. (2023). *Daftar 82 Saham Energi, Batu Bara, Minyak dan Gas di Pasar Modal*. Bisnis.Com. <https://market.bisnis.com/read/20230822/7/1687149/daftar-82-saham-energi-batu-bara-minyak-dan-gas-di-pasar-modal>
- Hananto, H. (2021). Pengaruh Earnings Management dan Good Corporate Governance terhadap Expense Stickiness. *Ultimaccounting: Jurnal Ilmu Akuntansi*, 13(1), 92–108. <https://doi.org/10.31937/akuntansi.v13i1.1982>
- Hasan, S., Elpisah, E., Sabtohadhi, J., Nurwahidah, M., Abdullah, A., & Fachrurazi, F. (2022). *Manajemen Keuangan*. Penerbit Widina.
- Heriyanto, M., & Yuniyanto, F. (2023). *Harum Energy Bukukan Kenaikan Laba Bersih 306 Persen pada 2022*. Antara News. <https://www.antaraneews.com/berita/3469491/harum-energy-bukukan-kenaikan-laba-bersih-306-persen-pada-2022>
- Hermendo, G. E., Rudiawarni, F. A., Sulistiawan, D., & Bukalska, E. (2023). Impact of Intellectual Capital on Earnings Management and Financial Performance. *Investment Management and Financial Innovations*, 20(3), 68–78. [https://doi.org/10.21511/imfi.20\(3\).2023.06](https://doi.org/10.21511/imfi.20(3).2023.06)
- HFR, & AGE. (2021). *Laba Bukit Asam Susut 41 Persen Jadi Rp2,4 Triliun pada 2020*. CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20210312160314-85-616770/laba-bukit-asam-susut-41-persen-jadi-rp24-triliun-pada-2020>
- Hidayat, K., & Zahira, N. (2023). *Melongok Prospek Bisnis dan Saham Emiten Sektor Energi Terbaru*. KONTAN.CO.ID. <https://investasi.kontan.co.id/news/melongok-prospek-bisnis-dan-saham-emiten-sektor-energi-terbarukan>
- Hidayat, W. W. (2018). *Dasar-Dasar Analisa Laporan Keuangan*. Uwais Inspirasi Indonesia.
- Huang, J., Mei, Z., & Li, Z. (2020). Integration of Business and Financial Information and Voluntary Management Earnings Forecasts. *China Journal*

of *Accounting Research*, 13(3), 291–307.
<https://doi.org/10.1016/j.cjar.2020.07.002>

- IAI. (2015). Pernyataan Standar Akuntansi Keuangan (PSAK) No. 19 Revisi 2015, Exposure Draft tentang Aset Tidak Berwujud. *Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia*, 19(1). <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/pernyataan-sak-18-psak-16-aset-tetap>
- Indra, F., & Trisnawati, E. (2020). Pengaruh Modal Intelektual terhadap Kualitas Laba dengan Manajemen Laba sebagai Pemediator. *Jurnal Multiparadigma Akuntansi*, 2(4), 1753–1762. <https://doi.org/10.24912/jpa.v2i4.9371>
- Istianingsih. (2021). Earnings Quality as a link between Corporate Governance Implementation and Firm Performance. *International Journal of Management Science and Engineering Management*, 16(4), 290–301. <https://doi.org/10.1080/17509653.2021.1974969>
- Julianingsih, D. K. E. D., Yuniarta, G. A., & Herawati, N. T. (2020). Pengaruh Intellectual Capital dan Konservatisme Akuntansi Terhadap Kualitas Laba. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 11(2), 159–168.
- Kalalo, A. D. (2022). Intellectual Capital Affects Earnings Quality with Earnings Management as Intervening Variables. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 07(01), 35–50. <https://doi.org/10.32424/1.sar.2022.7.1.6749>
- Kaldonski, M., & Jewartowski, T. (2020). Do Firms Using Real Earnings Management Care About Taxes? Evidence from a High Book-Tax Conformity Country. *Finance Research Letters*, 35(November 2019), 101351. <https://doi.org/10.1016/j.frl.2019.101351>
- Kalgo, S. H., Nordin, B. A. A., Nahar, H. S., & Turmin, S. Z. (2016). Earnings Quality of Malaysian IPO firms: The Effect of Share Moratorium Provision and Institutional Ownership. *Procedia Economics and Finance*, 35(16), 107–116. [https://doi.org/10.1016/s2212-5671\(16\)00015-0](https://doi.org/10.1016/s2212-5671(16)00015-0)
- Karajeh, A. I. S. (2020). Voluntary Disclosure and Earnings Quality: Evidence from Ownership Concentration Environment. *Management Research Review*, 43(1), 35–55. <https://doi.org/10.1108/MRR-11-2018-0447>
- Khajavi, S., Ghadirian-Arani, M. H., & Fattahi-Nafchi, H. (2016). Intellectual Capital and Earnings Quality: A Comprehensive Investigation. *International Journal of Learning and Intellectual Capital*, 13(4), 316–337. <https://doi.org/10.1504/IJLIC.2016.079353>
- Li, D., Shi, F., & Wang, K. (2020). China-US Trade Dispute Investigations and Corporate Earnings Management Strategy. *China Journal of Accounting Research*, 13(4), 339–359. <https://doi.org/10.1016/j.cjar.2020.09.002>

- Li, V. (2019). The Effect of Real Earnings Management on the Persistence and Informativeness of Earnings. *British Accounting Review*, 51(4), 402–423. <https://doi.org/10.1016/j.bar.2019.02.005>
- Magdalena, V., & Trisnawati, E. (2022). Pengaruh Profitabilitas, Likuiditas, Konservatisme Akuntansi, dan Modal Intelektual terhadap Kualitas Laba. *Jurnal Ekonomi*, 27(03), 402–419. <https://doi.org/10.24912/je.v27i03.888>
- Martinus, J., & Kusumawati, R. (2021). Pengaruh Tata Kelola Perusahaan, Manajemen Laba Riil, dan Kepemilikan Pemerintah terhadap Kualitas Laba pada Perusahaan di Indeks LQ-45. *Jurnalku*, 1(4), 294–311. <https://doi.org/10.54957/jurnalku.v1i4.58>
- Medina, M. J., Baudet, C., & Lebraty, J. F. (2024). Blockchain and Agency Theory in Supply Chain Management: A Question of Trust. *International Journal of Information Management*, 75. <https://doi.org/10.1016/j.ijinfomgt.2023.102747>
- Menicucci, E. (2019). Earnings Quality. In *SSRN Electronic Journal*. <https://doi.org/https://doi.org/10.1007/978-3-030-36798-5>
- Mi, B., Zhang, L., Han, L., & Shen, Y. (2024). Bank Market Power and Financial Reporting Quality. *Journal of Corporate Finance*, 84, 102530. <https://doi.org/10.1016/j.jcorpfin.2023.102530>
- Mongrut, S., & Winkelried, D. (2019). Unintended Effects of IFRS Adoption on Earnings Management: The Case of Latin America. *Emerging Markets Review*, 38, 377–388. <https://doi.org/10.1016/j.ememar.2018.11.004>
- Mulchandani, K., Mulchandani, K., & Wasan, P. (2020). Dividends and Earnings Quality: Evidence From India. *IIMB Management Review*, 32(2), 166–176. <https://doi.org/10.1016/j.iimb.2019.10.001>
- Nanang, A. P., & Tanusdjaja, H. (2019). Pengaruh Corporate Governance (CG) terhadap Kualitas Laba dengan Manajemen Laba sebagai Variabel Intervening pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2015-2017. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 3(2), 267–288.
- Nissim, D. (2023). Earnings Quality, Fundamental Analysis and Valuation. *Corporate Governance & Finance EJournal*. [https://doi.org/Nissim, Doron, Earnings Quality, Fundamental Analysis and Valuation \(March 1, 2021\). Columbia Business School Research Paper , Available at SSRN: https://ssrn.com/abstract=3794378 or http://dx.doi.org/10.2139/ssrn.3794378](https://doi.org/Nissim, Doron, Earnings Quality, Fundamental Analysis and Valuation (March 1, 2021). Columbia Business School Research Paper , Available at SSRN: https://ssrn.com/abstract=3794378 or http://dx.doi.org/10.2139/ssrn.3794378)
- Njah, M., & Trabelsi, R. (2019). Large Institutional Investors and The Pressure to Manage Earnings Surrounding Seasoned Equity Offerings. *International Journal of Law and Management*.
- Nur, S. W. (2020). *Akuntansi Dasar: Teori dan Teknik Penyusunan Laporan Keuangan*. Cendekia Publisher.

- Nuryaman, Kartadjumena, E., & Arnan, S. G. (2019). The Influence of Intellectual Capital on Earnings Management Through Real Activities Manipulation in Indonesian Manufacturing Companies. *International Journal of Economics and Business Research*, 18(3), 277–291. <https://doi.org/10.1504/IJEER.2019.102724>
- Nwajei, U. O. K., Bølviken, T., & Hellström, M. M. (2022). Overcoming The Principal-Agent Problem: The Need for Alignment of Tools and Methods in Collaborative Project Delivery. *International Journal of Project Management*, 40(7), 750–762. <https://doi.org/10.1016/j.ijproman.2022.08.003>
- Oktaviani, R. N., Nur, E., & Ratnawati, V. (2015). Pengaruh Good Corporate Governance terhadap Kualitas Laba dengan Manajemen Laba sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2012). *Jurnal Ekonomi, Manajemen Dan Akuntansi I*, 25(2), 97–115.
- Ong, C. Z., Mohd-Rashid, R., & Taufil-Mohd, K. N. (2020). Do Institutional Investors Drive The IPO Valuation? *Borsa Istanbul Review*, 20(4), 307–321. <https://doi.org/10.1016/j.bir.2020.05.003>
- Osma, B. G., Gomez-Conde, J., & Lopez-Valeiras, E. (2022). Management Control Systems and Real Earnings Management: Effects on Firm Performance. *Management Accounting Research*, 55, 100781. <https://doi.org/10.1016/j.mar.2021.100781>
- Pais, C., & Dias, C. A. (2022). The Implications of Book-Tax Conformity and Tax Change for The Earnings Management of Portuguese Micro Firms. *Journal of International Accounting, Auditing and Taxation*, 46. <https://doi.org/10.1016/j.intaccudtax.2022.100448>
- Prastowo, D., & Julianty, R. (2008). Analisis Laporan Keuangan Konsep dan Aplikasi, Yogyakarta. *UPP STIM YKPN*.
- Pratiwi, W. (2021). The Influence of Corporate Governance Mechanism, Accounting Conservatism, And Company Size on Earnings Quality. *Journal of Economics, Finance and Management Studies*, 04(01), 26–34. <https://doi.org/10.47191/jefms/v4-i1-04>
- Pucheta-Martínez, M. C., & Chiva-Ortells, C. (2019). Institutional Shareholding as a Corporate Governance Mechanism That Drives CEO Pay. *BRQ Business Research Quarterly*, 1–15. <https://doi.org/10.1016/j.brq.2019.03.001>
- Pulic, A. (1998). Measuring the Performance of Intellectual Potential (IP) in Knowledge Economy. *The 2nd" World Congress on the Management of Intellectual Capital"*, 1–20.

- Purwaningsih, A., & Kusuma, I. W. (2020). Association Between Earnings Management and Earnings Quality: Comparative Study Between Insider and Outsider Economics Clusters. *International Symposia in Economic Theory and Econometrics*, 27, 103–113. <https://doi.org/10.1108/S1571-038620200000027008>
- Purwanti, L. (2021). Weton : Penentu Praktik Manajemen Laba. In *Penerbit Peneleh Malang (II)*. Penerbit Peneleh Malang. <https://doi.org/LK> - <https://worldcat.org/title/1286674676>
- Rosmawati, & Indriasih, D. (2021). Pengaruh Konservatisme Akuntansi dan Intellectual Capital terhadap Kualitas Laba. *Journal of Public Accounting (JPA)*, 1(2), 55–62. <https://doi.org/10.30591/jpa.v1i2.3166>
- Sahir, S. H. (2022). *Metode Penelitian* (M. S. Dr. Ir. Try Koryati (ed.)). PENERBIT KBM INDONESIA.
- Saleh, I., Afifa, M. A., & Haniah, F. (2020). Financial Factors Affecting Earnings Management and Earnings Quality: New Evidence from an Emerging Market. *ACRN Journal of Finance and Risk Perspectives*, 9(1), 198–216. <https://doi.org/10.35944/JOFRP.2020.9.1.014>
- Saleh, T. (2020). *Terancam Delisting, Laba Tambang Grup Sinar Mas Drop 34%*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20200304153859-17-142493/terancam-delisting-laba-tambang-grup-sinar-mas-drop-34>
- Sarea, A. M., & Alansari, S. H. (2016). The Relationship between Intellectual Capital and Earnings Quality: Evidence from Listed Firms in Bahrain Bourse. *International Journal of Learning and Intellectual Capital*, 13(4), 302–315. <https://doi.org/10.1504/IJLIC.2016.079350>
- Sartono, A. (2010). *Manajemen Keuangan teori dan Aplikasi edisi 4*. Yogyakarta: Bpfe.
- Setiyowati, S. W., & Irianto, M. F. (2020). Dampak Profitabilitas sebagai Intervening pada Kepemilikan Institusional terhadap Kualitas Laba. *Organum: Jurnal Saintifik Manajemen Dan Akuntansi*, 3(2), 122–131. <https://doi.org/10.35138/organum.v3i2.85>
- Shi, X., Duy Nguyen, D., & Wang, M. (2023). Earnings Expectations and The Quality of Financial Services. *Journal of Accounting and Public Policy*, 42(4), 107115. <https://doi.org/10.1016/j.jaccpubpol.2023.107115>
- Simamora, A. J. (2021). Managerial Ability, Real Earnings Management, and Earnings Quality. *Journal of Financial and Behavioural Accounting*, 1(1), 1–28. <https://doi.org/10.33830/jfba.v1i1.001.2021>
- Sowaity, S. M. A. (2022). Does Intellectual Capital Efficiency Affect Earnings Quality? Evidence for Jordanian Listed Companies. *Open Journal of Accounting*, 11(02), 80–109. <https://doi.org/10.4236/ojacct.2022.112006>

- Stubben, S. R. (2010). Discretionary Revenues as a Measure of Earnings Management. *Accounting Review*, 85(2), 695–717. <https://doi.org/10.2308/accr.2010.85.2.695>
- Sulaeman, E. (2019). Pengaruh Manajemen Laba dan Komposisi Komisaris Independen Terhadap Kualitas Laba dan Efeknya Terhadap Nilai Perusahaan. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 3(2), 188–205. <https://doi.org/10.24034/j25485024.y2019.v3.i2.4109>
- Suripto. (2023). Earnings Management Determinants: Comparison Between Islamic and Conventional Banks Across The ASEAN Region. *Asia Pacific Management Review*, 28(1), 24–32. <https://doi.org/10.1016/j.apmr.2022.01.005>
- Suryahadi, A., & T.Rahmawati, W. (2023). *Ini Pendorong Kenaikan Pendapatan dan Laba Bersih Indika Energy (INDY) Sepanjang 2022*. KONTAN.CO.ID. <https://investasi.kontan.co.id/news/ini-pendorong-kenaikan-pendapatan-dan-laba-bersih-indika-energy-indy-sepanjang-2022>
- Syahrani, G. H., & Dewi, R. R. (2022). Red Flags sebagai Moderating Pengaruh Intellectual Capital terhadap Earnings Quality. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(7), 2022. <https://journal.ikopin.ac.id/index.php/fairvalue>
- Takacs, A., Szucs, T., Kehl, D., & Fodor, A. (2020). The Effect of Fair Valuation on Banks' Earnings Quality: Empirical Evidence from Developed and Emerging European Countries. *Heliyon*, 6(12), 1–7. <https://doi.org/10.1016/j.heliyon.2020.e05659>
- Taruno, S. A. (2013). Pengaruh Corporate Governance terhadap Kualitas Laba: Manajemen Laba sebagai Variabel Intervening. *Accounting Analysis Journal*, 2(3), 323–329. <http://journal.unnes.ac.id/sju/index.php/aaj%0APENGARUH>
- Turrado García, F., Sandoval Orozco, A. L., García Pineda, M. P., & García Villalba, L. J. (2023). Agency Theory: Forecasting Agent Remuneration at Insurance Companies. *Expert Systems with Applications*, 215, 119340. <https://doi.org/10.1016/j.eswa.2022.119340>
- Ulum, I. (2017). *INTELLECTUAL CAPITAL: Model Pengukuran, Framework Pengungkapan & Kinerja Organisasi*. UMM Press.
- Varella Miranda, B., Fowler A. Monteiro, G., Oliveira, G. M. de, & Rodrigues, V. P. (2024). Voting with The Wallet: A Principal–Agent Framework for The Analysis of Sustainable Supply Chains. *RAUSP Management Journal*. <https://doi.org/10.1108/RAUSP-09-2023-0193>
- Velte, P. (2019). The Bidirectional Relationship Between ESG Performance and Earnings Management – Empirical Evidence from Germany. *Journal of Global Responsibility*, 10(4), 322–338. <https://doi.org/10.1108/JGR-01->

2019-0001

- Virag, P. (2021). Control in Agile IS Development Projects: Looking Beyond Agency Theory. *Procedia Computer Science*, 181(2019), 3–14. <https://doi.org/10.1016/j.procs.2021.01.093>
- Wellyana, F. T., & Sulistiawan, D. (2020). Pengaruh Intellectual Capital terhadap Kualitas Laba pada Emiten BEI. *Jurnal Akuntansi*, 15(2), 44–53. <https://doi.org/10.37058/jak.v15i2.1641>
- Yang, Y. (2018). Do Aggressive Pro Forma Earnings-Reporting Firms Have Difficulty Disclosing Intellectual Capital? Australian Evidence. *Journal of Intellectual Capital*, 19(5), 875–896. <https://doi.org/10.1108/JIC-03-2017-0051>
- Yasar, A., & Yalcin, N. (2024). The Effect of the COVID-19 Pandemic on Accrual-Based Earnings Management: Evidence from Four Most Affected European Countries. *Heliyon*, 10(8). <https://doi.org/10.1016/j.heliyon.2024.e29890>
- Zahra, M., Wulandari, R., & Syafrizal. (2018). The Influence on Managerial Ownership, Earnings Management, Intellectual Capital, and Tax Aggressiveness to Firm Value. *Jurnal Ilmiah Akuntansi Fakultas Ekonomi*, 4(1), 19–28.
- Zhang, J., Zheng, C., & Shan, Y. G. (2024). What Accounts for The Effect of Sustainability Engagement on Stock Price Crash Risk During The COVID-19 Pandemic—Agency Theory or Legitimacy Theory? *International Review of Financial Analysis*, 93, 103167. <https://doi.org/10.1016/j.irfa.2024.103167>
- Zhao, Q., Liu, F., Liu, Z., & Zheng, J. (2024). Transforming Capital: The Role of Human Capital Structure in Modulating Environmental Outcomes Across Economic Transitions. *International Review of Economics and Finance*, 93, 398–412. <https://doi.org/10.1016/j.iref.2024.05.019>
- Zhong, L., Chourou, L., & Ni, Y. (2017). On The Association between Strategic Institutional Ownership and Earnings Quality: Does Investor Protection Strength Matter? *Journal of Accounting and Public Policy*, 36(6), 429–450. <https://doi.org/10.1016/j.jaccpubpol.2017.09.002>
- Zhu, N., Aryee, E. N. T., Agyemang, A. O., Wiredu, I., Zakari, A., & Agbadzidah, S. Y. (2024). Addressing Environment, Social and Governance (ESG) Investment in China: Does Board Composition and Financing Decision Matter? *Heliyon*, 10(10), 1–16. <https://doi.org/10.1016/j.heliyon.2024.e30783>