

DAFTAR PUSTAKA

- Abdulmannan, A. A., & Faturohman, T. (2015). The relationship between fundamental factors and stock return: A case based approach on banking companies listed in Indonesia stock exchange. *Journal of Business and Management*, 4(5), 579–586.
- Adelopo, I. (2010). The Impact of Corporate Governance on Auditor Independence: A Study of Audit Committee in U. K. Listed Companies. *Faculty of Business an Law, De Montfort University, January*, 1–343.
- Alkhatiri, M., & Firmansyah, A. (2018). *Evaluasi Penerapan Akuntansi Obligasi Pada Badan Usaha Milik Negara Sektor Konstruksi*.
- Apip, M., Sukomo, & Faridah, E. (2019). Pengaruh Environmental Performance Dan Environmental Disclosure Terhadap Economic Performance. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 9(2), 141. <https://doi.org/10.25105/jipak.v9i2.4530>
- Astuti Sunisi, Sugi. (2018). *Evaluasi Creative Accounting Dalam Pelaporan Keuangan Berdasarkan Perspektif Akuntansi Positif (Studi pada PT. Columbus Cabang Watampone)*. Makassar : Skripsi UIN Alaudin.
- Aulia Meidiani, Diska. (2020). *Determinant Pada Creative Accounting Di Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017*. Balikpapan : Thesis Unisba
- Balakrishnan, R., Linsmeier, T. J., & Venkatachalam, M. (1996). Financial benefits from JIT adoption: Effects of customer concentration and cost structure. *Accounting Review*, 183–205.
- Bertea, S. (2015). *Obligation : A Legal-Theoretical Perspective*. In *Reader in Law* (Issue November 2014). Law School University of Leicester. <https://doi.org/10.1007/978-3-319-09375-8>
- Cahyono, D. (2019). *Pengantar Akuntansi Keperilakuan Sebuah Eksplorasi Model Konseptual Bagi Pemula*. June.
- Derashid, C., & Zhang, H. (2003). Effective tax rates and the “industrial policy” hypothesis: Evidence from Malaysia. *Journal of International Accounting, Auditing and Taxation*, 12(1), 45–62. [https://doi.org/10.1016/S1061-9518\(03\)00003-X](https://doi.org/10.1016/S1061-9518(03)00003-X)
- Dowd, K., & Blake, D. (2006). After VaR: The theory, estimation, and insurance

applications of quantile-based risk measures. *Journal of Risk and Insurance*, 73(2), 193–229. <https://doi.org/10.1111/j.1539-6975.2006.00171.x>

Ezeani, C. N., & Igwesi, U. (2012). Using social media for dynamic library service delivery: The Nigeria experience. *Library Philosophy and Practice*, 2012(1).

Frank, M. Margaret, Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation financial reporting University of Virginia. *Accounting Review*, 84(2), 467–496.

Gunawan, J. (2007). Corporate Social Disclosures by Indonesian Listed Companies: A Pilot Study. *Social Responsibility Journal*, 3(3), 26–34. <https://doi.org/10.1108/17471110710835554>

Hansen, D. R., & Mowen, M. M. (2003). *Management Accounting*. South-Western Pub, Cincinnati, Ohio, USA.

Hudayati, A. (2002). Perkembangan Penelitian Akuntansi Keperilakuan: Berbagai Teori Dan Pendekatan Yang Melandasi. *Jaai*, 6(2), 81–96.

Ikatan Akuntan Indonesia. (2020). *Standar Akuntansi Keuangan (SAK) 2020*. 271.

Junaedi, D., & Salistia, F. (2020). Dampak Pandemi Covid-19 terhadap Pasar Modal di Indonesia. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 2(2), 109–131. <https://doi.org/10.47467/alkharaj.v2i2.112>

Kaplan, R. S. (2009). Conceptual Foundations of the Balanced Scorecard. *Handbooks of Management Accounting Research*, 3, 1253–1269. [https://doi.org/10.1016/S1751-3243\(07\)03003-9](https://doi.org/10.1016/S1751-3243(07)03003-9)

Kartomo, & Sudarman, L. (2019). *Dasar-dasar Akuntansi* (U. P. Hartanto (ed.); Issue October). CV BUDI UTAMA.

Khatri, D. K. (2015). *Creative Accounting Leading to Financial Scams-Evidences from India and USA*. *Journal of Accounting, Business & Management*, 22(2), 1–10. <http://liverpool.idm.oclc.org/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=112025784&site=eds-live&scope=site>

Khomsiyah, & Inriantoro, N. (2000). Metodologi Penelitian Akuntansi Keperilakuan: Pendekatan Filsafat Ilmu. *Jurnal Bisnis Dan Akuntansi*, 2(2), 89–102.

Kurniawan, I. (2019). Analisis Faktor Yang Mempengaruhi Manajemen Pajak Dengan Indikator Tarif Pajak Efektif. *Diponegoro Journal of*

Accounting, 2(4), 1–12.

- Lipe, M. G., & Salterio, S. E. (2000). The balanced scorecard: Judgmental effects of common and unique performance measures. *Accounting Review*, 75(3), 283–298. <https://doi.org/10.2308/accr.2000.75.3.283>
- Marilena, Z., & Corina, I. (2012). Embellishment of *Financial statements* Through *Creative Accounting* Policies and Options. *Procedia - Social and Behavioral Sciences*, 62, 347–351. <https://doi.org/10.1016/j.sbspro.2012.09.055>
- Masiyah Kholmi. (2017). View of AKUNTABILITAS DALAM PERSPEKTIF TEORI AGENSI. *Journal of Innovation in Business & Economics*, 13. <https://ejournal.umm.ac.id/index.php/jibe/article/view/4694/pdf>
- MF. Arrozi Adhikara. (2011). *CREATIVE ACCOUNTING*: Apakah Suatu Tindakan Ilegal? *AKRUAL Jurnal Akuntansi*, 2(2).
- Mwakalobo, Adam, dkk. 2016. *Tourism Regional Multiplier Effect in Tanzania. Analysis of Singita Grumeti Reserves Tourism in the Mara Region*. Vol 9. No.4 .ISSN 1913-9063.
- Nicodeme, G. (2001). Computing effective corporate tax rates: comparisons and results. *Economic Papers (Working Paper Series)*, April.
- Pandutama, A. (2012). Faktor-Faktor yang Mempengaruhi Prediksi Peringkat Obligasi Pada Perusahaan Manufaktur Di BEI. *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(4), 80–87.
- Putri Andini, Mutia. 2018. FAKTOR-FAKTOR YANG MEMPENGARUHI *CREATIVE ACCOUNTING* (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016). Yogyakarta : Skripsi UIN Yogya
- Putri, F. N. (2014). Pengaruh Karakteristik Kepemilikan Dan Kompensasi Eksekutif Terhadap Tax Aggressive. *Jurnal Akuntansi Universitas Negri Padang*, 3(1), 24.
- Ranitawati, E. (2019). PENGARUH PENERBITAN SAHAM DAN OBLIGASI TERHADAP SUSTAINABILITY DISCLOSURE DENGAN MODERASI PENGAWASAN DAN PENGARUH KELUARGA. *Makro: Jurnal Manajemen Dan Kewirausahaan*, 4(1), 64–82. <https://doi.org/10.36467/makro.2019.04.01.05>
- Richardson, G., & Lanis, R. (2007). Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia. *Journal of*

Accounting and Public Policy, 26(6), 689–704.
<https://doi.org/10.1016/j.jaccpubpol.2007.10.003>

Siswanto, A. (2016). Karakteristik Perjanjian Surety Bond Dalam Lingkup Hukum Asuransi. *Lex Journalica*, 13(3).

Sri Husnulwati, & Yanuarsi, S. (2021). KEBIJAKAN INVESTASI MASA PADEMI COVID-19 DI INDONESIA. *Angewandte Chemie International Edition*, 6(11), 951–952., 19, 2013–2015.

Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*.

Suhendra, A. D., Asworowati, R. D., & Ismawati, T. (2020). Strategi BKPM Menjaga Iklim Investasi di Masa Pandemi COVID-19. *Akrab Juara*, 5(1), 43–54.
<http://www.akrabjuara.com/index.php/akrabjuara/article/view/919>

Sulistiawan, D., Januarsi, Y., & Alvia, L. (2011). *Creative Accounting Mengungkap Manajemen Laba dan Skandal Akuntansi*. 120.

Supriyono. (1999). Pola Baru Bisnis Masa Depan. *Bina Ekonomi*.

Tarik, S., & Kumar, S. S. (2012). International Journal of Scientific and Research Publications Jan 2012 Edition. *International Journal*, 2(1).

Trahan, E. A., & Gitman, L. J. (2003). The corporate market for personal financial planning services benefits. *Financial Services Review*, 12(1), 1.

Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.
<http://www.jstor.org/stable/247880>

Wickens, C. D., & Macduffie, john paul. (1995). Explaining Plant-Level Differences in Manufacturing Overhead: Structural and Executional Cost Drivers in the World Auto Industry. *Production and Operations Management*, 4(4), 312–334. <https://doi.org/10.1111/j.1937-5956.1995.tb00297.x>