

REFERENCES

- Abdelrahman, A. N., Labib, K. Z., & Elbayoumi, A. F. (2014). Measuring Audit Firms' Intellectual Capital as a Determinant of Audit Quality: A Suggested Model. *Journal of Modern Accounting and Auditing*, 10(1), 59.
- Ahmed Haji, A. (2015). The Role of Audit Committee Attributes in Intellectual Capital Disclosures Evidence from Malaysia. In *Managerial Auditing Journal* (Vol. 30, Issues 8–9). <https://doi.org/10.1108/MAJ-07-2015-1221>
- Alvino, F., Di Vaio, A., Hassan, R., & Palladino, R. (2021). Intellectual capital and sustainable development: a systematic literature review. *Journal of Intellectual Capital*, 22(1), 76–94. <https://doi.org/10.1108/JIC-11-2019-0259>
- Anik, S., Chariri, A., & Isgiyarta, J. (2021). The Effect of Intellectual Capital and Good Corporate Governance on Financial Performance and Corporate Value: A Case Study in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(4), 391–402. <https://doi.org/10.13106/jafeb.2021.vol8.no4.0391>
- Arilyn, E. J. (2016). Pengaruh Managerial Ownership, Institutional Ownership Dan Rasio Keuangan Terhadap Struktur Modal Pada. *Jurnal Bisnis Dan Akuntans*, 18(1), 43–52.
- Arnas, Y., Lamtiar, S., Kurniawati, Z., Kurnianto, B., & Kalbuana, N. (2021). Factors Affecting Earning Management on Transportation Corporations in Indonesia. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(1), 150–159. <https://doi.org/10.29040/ijebar.v5i1.2170>
- Astuti, R. N., Fachrurrozie, F., Amal, M. I., & Zahra, S. F. (2020). Does audit committee quality mediate determinants of intellectual capital disclosure? *Journal of Asian Finance, Economics, and Business*, 7(7), 199–208. <https://doi.org/10.13106/jafeb.2020.vol7.no7.199>
- Augustine, Y., & Dwianika, A. (2019). Earnings Management in Indonesia: Determinant of Company Size, Structure of Managerial Ownership and Profitability on Earnings Management. *South East Asia Journal of Contemporary Business, Economics, and Law*, 19(5), 176–188.
- Bala, A. J., Raja, A. S., & Dandago, K. I. (2019). Mediating Effect of Intellectual Capital on Corporate Governance and Performance of Conglomerates in Nigeria. *SEISENSE Journal of Management*, 2(3), 16–29. <https://doi.org/10.33215/sjom.v2i3.109>

- Bayraktaroglu, A. E., Calisir, F., & Baskak, M. (2019). Intellectual capital and firm performance: an extended VAIC model. *Journal of Intellectual Capital*, 20(3), 406–425. <https://doi.org/10.1108/JIC-12-2017-0184>
- Bello, U., & Abu, M. M. (2021). Shareholder and Stakeholder Theories. Understanding Corporate. *Nile Journal of Business and Economics*, 17(April), 93–99.
- Bohdanowicz, L. (2014). Managerial Ownership and Intellectual Capital Efficiency: Evidence from Poland. *China-USA Business Review*, 13(10), 626–635. <https://doi.org/10.17265/1537-1514/2014.10.002>
- Buallay, A. (2018). Audit committee characteristics: an empirical investigation of the contribution to intellectual capital efficiency. *Measuring Business Excellence*, 22(2), 183–200. <https://doi.org/10.1108/MBE-09-2017-0064>
- Budiarti, I. (2017). Knowledge Management and Intellectual Capital - A Theoretical Perspective of Human Resource Strategies and Practices. *European Journal of Economics and Business Studies*, 8(1), 148. <https://doi.org/10.26417/ejes.v8i1.p148-155>
- Dali, N., Akib, M., Kamba, R., & Yusuf. (2019). The effect of human capital and structural capital on audit quality in the audit board of the republic of Indonesia the representative of Southeast Sulawesi Province. *International Journal of Innovation, Creativity, and Change*, 9(7), 210–223.
- Dumanauw, O. G. N., & Suaryana, I. G. N. A. (2021). Intellectual Capital, Good Corporate Governance, Pengungkapan Corporate Social Responsibility dan Kinerja Keuangan Perusahaan. *E-Jurnal Akuntansi*, 31 (3) (Maret 2021), 635–651. <https://doi.org/10.24843/EJA.2021.v31.i03.p09>
- Edyna, T. H. (2014). *The Effect of Audit Committee Characteristics and Audit Quality on Earnings Management Indonesian Evidence*. Universitas Sebelas Maret Surakarta.
- Elsye Hatane, S., Ivana Halim, N., & Tarigan, J. (2019). Board Indicators, Managerial Ownership, Intellectual Capital and Earnings Quality in Consumer Goods of Indonesia and Malaysia. *International Journal of Business Economics (IJBE)*, 1(1), 1–19. <https://doi.org/10.30596/ijbe.v1i1.3313>
- Ferdiansyah, V. (2014). Pengaruh Kualitas Audit, Kompensasi Bonus, Struktur Kepemilikan, Dan Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Telaah Akuntansi Dan Bisnis*, V (2). <https://publikasi.mercubuana.ac.id/index.php/tekun>

- Firer, S., & Williams, S. M. (2018). Firm ownership structure and intellectual capital disclosures. *South African Journal of Accounting Research*, 19(1), 1–18. <https://doi.org/10.1080/10291954.2005.11435116>
- Florencea, N., & Susanto, Y. K. (2019). *Audit Committee: Woman, Experience, Education on Earnings Management*. 73(Aicar 2018), 17–21. <https://doi.org/10.2991/aicar-18.2019.5>
- G20/OECD Principles of Corporate Governance. (2015). In *G20/OECD Principles of Corporate Governance*. OECD Publishing. <https://doi.org/10.1787/9789264236882-en>
- Garzón Castrillón, M. A. (2021). The concept of corporate governance. *Visión de Futuro*, 25, No 2 (Julio-Dic), 178–194. <https://doi.org/10.36995/j.visiondefuturo.2021.25.02r.005.en>
- Ghazzawi, I., Tuna, M., & Acar, A. (2020). Readings in Management. *University of South Florida M3 Center Publishing*, October. <https://doi.org/10.5038/9781732127562>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25: Vol. IX* (Ed. 9). Badan Penerbit 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>
- Gujarati, D. N., Dawn C. Porter, & Raden Carlos Mangunsong. (2012). *Dasar-Dasar Ekonometrika (Basics Econometrics)* (Ed. 5, Vol. 2). Salemba Empat.
- Hadnan, M., & Setiyawati, H. (2021). The Effect of The Implementation of Good Corporate Governance Mechanism on Earning Management Practices and Impact on Corporate Sustainability. *IOSR Journal of Business and Management*, 23(2), 26–37. <https://doi.org/10.9790/487X-2302022637>
- Hameed, A. A., & Anwar, K. (2018). Analyzing the Relationship between Intellectual Capital and Organizational Performance: A Study of Selected Private Banks in Kurdistan. *International Journal of Social Sciences & Educational Studies*, 4(4), 39–52. <https://doi.org/10.23918/ijsses.v4i4p39>
- Hapsari, D. P., Wijaya, H., & Umdiana, N. (2022). Good Corporate Governance and The Impact on Earning Management Actions. *Jurnal Riset Akuntansi Terpadu*, 15(1), 28–40.

- Haryani, A., Ursula, Y., Purwanto, B., & Ermawati, W. J. (2020). Implementation of Good Corporate Governance on Corporate and Market Performance. *International Journal of Research and Review (Ijrrjournal.Com)*, 7(8), 31.
- Hendra Titisari, K. (2018). (VAIC) in Corporate Governance (CG) and Financial. *Journal of Management and Business*, 17(2), 36–42.
- Hendry, Y. A., & Situmeang, C. (2017). Pengaruh Mekanisme Good Corporate Governance Terhadap Nilai Perusahaan Melalui Human Capital Pada Perusahaan Perbankan Di Bursa Efek Indonesia. *Jurnal Manajemen, Ekonomi, Pendidikan, Dan Akuntansi*, Vol 6.
- Hizriyani, F. E., Zulfikar, R., & Yulianto, A. S. (2022). Audit Committee Characteristics, Intellectual Capital Disclosure, and Firm Value. *International Journal of Management Studies and Social Science Research Audit*, 4(1), 330–335.
- Istanti, S. L. W., Chariri, A., & Juliarto, A. (2021). The role of intellectual capital as a mediation of relationship between audit committee and real earnings management. *Accounting*, 7(7), 1799–1804. <https://doi.org/10.5267/j.ac.2021.4.008>
- Jaya, I. M. L. M. (2021). Impact of Intellectual Capital on Earnings Management: Financial Statement Fraud in Indonesia. *Journal of Economics, Finance And Management Studies*, 04(06). <https://doi.org/10.47191/jefms/v4-i6-07>
- Kalbuana, N., R, A. N. B., & Yulistiani, N. (2020). Pengaruh Intellectual Capital, Tata Kelola Perusahaan Dan Kualitas Audit Terhadap Manajemen Laba. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 3(1), 56. <https://doi.org/10.32493/jabi.v3i1.y2020.p56-71>
- Khafid, M., & Arief, S. (2017). Managerial ownership, corporate governance and earnings quality: The role of institutional ownership as moderating variable. *Pertanika Journal of Social Sciences and Humanities*, 25(October 2017), 241–254.
- Kusumaningtyas, M., & Noor Farida, D. (2016). The Influence Of Audit Committee And Ownership Structure On Earnings Management. *Jurnal Dinamika Akuntansi*, 8(1), 1–13.
- Kusumawati, E., & Setiawan, A. (2019). the Effect of Managerial Ownership, Institutional Ownership, Company Growth, Liquidity, and Profitability on Company Value. *Riset Akuntansi Dan Keuangan Indonesia*, Vol 4, No 2 (2019), 136–146. <https://doi.org/10.23917/reaksi.v4i2.8574>

- Li, J., Mangena, M., & Pike, R. (2012). The effect of audit committee characteristics on intellectual capital disclosure. *British Accounting Review*, 44(2), 98–110. <https://doi.org/10.1016/j.bar.2012.03.003>
- Meckling, J. & Michael. (1976). Theory Of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360. <https://doi.org/10.1177/0018726718812602>
- Mohamad, S., & Muhamad Sori, Z. (2012). An Overview of Corporate Governance: Some Essentials. *SSRN Electronic Journal*, April. <https://doi.org/10.2139/ssrn.1817091>
- Mubaraq, S., & Ahmed Haji, A. (2014). The impact of corporate governance attributes on intellectual capital disclosure: A longitudinal investigation of Nigerian banking sector. *Journal of Banking Regulation*, 15(2), 144–163. <https://doi.org/10.1057/jbr.2013.15>
- Mukti, A. H., & Istianingsih. (2018). The Impact of Ownership Structure on Intellectual Capital Disclosure. *International Business Management*, 12, 337–345.
- Napitupulu, I. H., Situngkir, A., Basuki, F. H., & Nugroho, W. (2020). Optimizing good Corporate Governance Mechanism to Improve Performance: Case in Indonesia's Manufacturing Companies. *Global Business Review*, 46. <https://doi.org/10.1177/0972150920919875>
- Ningrum, E. P. (Universitas B. (2021). The role of institutional ownership, independent board of commissioners, and managerial ownership on earnings management in manufacturing companies. *International Journal of Contemporary Accounting*, 3 (2)(December 2021), 153–170.
- Rachmawati, S. (2020). Moderating effect of profitability on intellectual capital and real earnings management. *The Accounting Journal of Binaniaga*, 5(01), 33. <https://doi.org/10.33062/ajb.v5i01.366>
- Rahmadani, O., & Panggabean, R. R. (2021). Pengaruh Intellectual Capital Dan Good Corporate Governance Terhadap Kinerja Keuangan. *MODUS*, 33(2), 212–233. <https://doi.org/10.24002/modus.v33i2.4668>
- Sae-lim, P., & Jermisittiparsert, K. (2019). Audit Committee Quality And. *International Journal of Innovation, Creativity and Change.*, 6(2), 335–346.
- Sari, P. P., & Astika, I. B. P. (2021). The Effect of Good Corporate Governance, Debt Contracts, and Intellectual Capital on Earnings Management. *American Journal of Humanities and Social ...*, 4, 101–108. <https://www.ajhssr.com/wp-content/uploads/2021/04/O2154101108.pdf>

- Shahwan, T. M., & Fathalla, M. M. (2020). The mediating role of intellectual capital in corporate governance and the corporate performance relationship. *International Journal of Ethics and Systems*, 36(4), 531–561. <https://doi.org/10.1108/IJOES-03-2020-0022>
- Sirait, H. R., Anantadjaya, S. P., & Hardianto, F. N. (2014). Komite Audit & Manajemen Laba: Studi Kasus Perusahaan Manufaktur Di Indonesia. *Finance & Accounting Journal*, 03(01), 17–32.
- Stela, D. A. K. A., & Rhumah, D. A. M. A. (2017). Effect of Board Diversity, Audit Committee, Managerial Ownership, Ownership of Institutional, Profitability and Leverage on Value of the Firm. *International Journal of Financial Management (IJFM)*, 8(1), 1–10. http://www.iaset.us/view_archives.php?year=2016&jtype=2&id=35&details=archives
- Sudarno, Nicholas Renaldo, Kristy Veronica, S., & Hutahuruk, M. B. (2022). Consequences Of Earnings Management on Value Relevance In Indonesia. *Lucrum: Jurnal Bisnis Terapan*, 2(2), 194–206.
- Sugiyanto, S., & Febrianti, F. D. (2021). The effect of green intellectual capital, conservatism, earning management, to future stock return and its implications on stock return. *The Indonesian Accounting Review*, 11(1), 93. <https://doi.org/10.14414/tiar.v11i1.2286>
- Sugiyono. (2017). *Metode Penelitian Kuantitatif* (Sugiyono, Ed.; 1st ed., Vol. 18). Alfabeta.
- Surifah. (2017). The Role of Corporate Governance in The Effect Earnings Management Has on Firm Value. *Journal of Indonesia Economy and Business*, 32(1), 51–69.
- Susanto, Y. K., Pradipta, A., & Handojo, I. (2021). Institutional And Managerial Ownership on Earnings Management: Corporate. *Academy of Accounting and Financial Studies Journal*, 25(6), 1–7.
- Sutarmin, A. (2015). Mekanisme Good Corporate Governance Terhadap Praktik Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2014 – 2015 Achmad Sutarmin Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Pontianak, Indonesia Corporate. *Jurnal Fakultas Ekonomi Dan Bisnis*, 13(2), 947–963.
- Teguh, I., & Hatane, S. (2017). Pengaruh Corporate Governance Terhadap Income Smoothing Dengan Intellectual Capital Disclosure Sebagai Variabel Mediasi Pada Perusahaan Yang Terdaftar Dalam BEI. *Business Accounting Review*, 5(2), 121–132.

- Tjahjadi, B., Soewarno, N., & Mustikaningtiyas, F. (2021). Good corporate governance and corporate sustainability performance in Indonesia: A triple bottom line approach. *Heliyon*, 7(3). <https://doi.org/10.1016/j.heliyon.2021.e06453>
- Tungabdi, Y., & Hatane, S. E. (2017). Pengaruh Board Structure dan Ownership Structure Terhadap Market Capitalization Melalui Intellectual Capital Disclosure Sebagai Variabel Mediasi. *Business Accounting Review*, 5(2), 97–108.
- Urban, J. (2019). Corporate Governance Mechanisms: Their Strengths, Weaknesses, and Complementarity. *SHS Web of Conferences*, 61, 01028. <https://doi.org/10.1051/shsconf/20196101028>
- Utami, R. B. (2020). Earnings Quality: Praktik Dan Telaah Kasus Garuda Indonesia. *Jurnal Administrasi Bisnis*, 15(1). <https://doi.org/10.21776/ub.profit.2021.015.01.6>
- Widyatama, J., & Hatane, S. E. (2017). Pengaruh Board Structure dan Ownership Structure Terhadap Value Relevance of Accounting Information Melalui Intellectual Capital Disclosure Sebagai Variabel Mediasi. *Business Accounting Review*, 5(2), 145–156. <http://publication.petra.ac.id/index.php/akuntansi-bisnis/article/view/6544%0Ahttp://publication.petra.ac.id/index.php/akuntansi-bisnis/article/download/6544/5959>
- Wulanda, M., & Aziza, N. (2019). Pengaruh Corporate Governance Terhadap Nilai Perusahaan dan Manajemen Laba sebagai Variabel Intervening pada Perusahaan Manufaktur Go Publik di Indonesia. *AKTSAR*, 2 (1) (Juni 2019), 83–108.
- Zgarni, I., Hlioui, K., & Zehri, F. (2016). Effective audit committee, audit quality and earnings management. *Journal of Accounting in Emerging Economies*, 6(2), 138–155. <https://doi.org/10.1108/jaee-09-2013-0048>