

## DAFTAR PUSTAKA

- Arfan, M., & Wahyuni, D. (2010). PENGARUH FIRM SIZE, WINNER/LOSER STOCK, DAN DEBT TO EQUITY RATIO TERHADAP PERATAAN LABA (STUDI PADA PERUSAHAAN PERTAMBANGAN, LOGAM, DAN MINERAL YANG TERDAFTAR DI BURSA EFEK INDONESIA). *Jurnal Telaah Dan Riset Akuntansi*.
- Brigham, E. F., & Houston, J. F. (2011). *Dasar-dasar manajemen Keuangan (Buku 2 - Edisi 1)*. In Salemba Empat.1). In Salemba Empat.
- Fathony, M., Khaq, A., & Endri, E. (2020). The effect of corporate social responsibility and financial performance on stock returns. *International Journal of Innovation, Creativity and Change*, 13(1), 240–252.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: BPFE Universitas Diponegoro. *IOSR Journal of Economics and Finance*.
- Halim, A. (2015). *Auditing 1 Dasar-Dasar Audit Laporan Keuangan*. Auditing.
- Jariah, A. (2016). Tindakan Perataan Laba pada Perusahaan Jasa di Indonesia dengan Ukuran Perusahaan, Rasio Profitabilitas, dan Leverage sebagai Variabel Pembeda. *Jurnal Penelitian Ilmu Ekonomi Wiga*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Joel G, S., & Jae K. Shim. (1999). *Kamus Istilah Akuntansi*. In *Kamus Istilah Akuntansi*.
- Kustono, A. S. (2009). Pengaruh Ukuran , Devidend Payout , Risiko Spesifik , dan Pertumbuhan Perusahaan terhadap Praktik Perataan Laba pada Perusahaan Pertambangan, logam, dan mineral Studi Empiris Bursa Efek Jakarta 2002 – 2006. *Jurnal Ekonomi Bisnis*.
- Manuari, I. A. R., & Yasa, G. W. (2014). Praktik Perataan Laba dan Faktor - Faktor yang Mempengaruhinya. *E-Jurnal Akuntansi Universitas Udayana*.
- Nurani, W., & Dillak, V. J. (2019). Pengaruh Profitabilitas, Struktur Modal, Kepemilikan Publik dan Bonus Plan Terhadap Income Smoothing. *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi*.
- Pramukti, A., & Buana, A. P. (2019). Pengungkapan Tanggungjawab Sosial dan Kinerja Keuangan. *Owner*, 3(2), 301. <https://doi.org/10.33395/owner.v3i2.153>

- Puspita, I. L. (2018). The Effect of Good Corporate Governance Mechanism, Cash Holding, Bonus Plan, Profitability, and Financial Risk on Income Smoothing. *Jurnal Ilmiah Akuntansi Rahmadiyah (JIAR)*.
- Sari, eka N., & Sinambela, E. (2008). Pengaruh Pengungkapan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Perkebunan di Sumatera Utara) Eka. *Jurnal Riset Akuntansi dan Bisnis*, 8(2), 1–21. [http://jurnal.umsu.ac.id/index.php/akuntan/article/view/447/pdf\\_75](http://jurnal.umsu.ac.id/index.php/akuntan/article/view/447/pdf_75)
- Sartono. (2001). Sartono, R. Agus. 2001. *Manajemen Keuangan Teori dan Aplikasi*. Edisi 4. Yogyakarta: BPFE. In *Revolusi Industri 4.0: Desain Perkembangan Transaksi dan Sistem Akuntansi Keuangan*.
- Suciwati, D. P., Pradnyan, D. P. A., & Ardina, C. (2016). PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN (Pada Perusahaan Sektor Pertambangan di BEI Tahun 2010-2013). *Jurnal Bisnis Dan Kewirausahaan*, 12(2), 104–113.
- Sudaryanti, D., & Riana, Y. (2017). Pengaruh Pengungkapan CSR terhadap Kinerja Keuangan Perusahaan. *Jurnal MIPA*, 2(1), 19–31. <https://doi.org/10.35799/jm.2.2.2013.3623>
- Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif dan R & D*. Bandung: Alfabeta. <https://doi.org/10.1017/CBO9781107415324.004>
- Tasnia, M., Syed Jaafar AlHabshi, S. M., & Rosman, R. (2020). The impact of corporate social responsibility on stock price volatility of the US banks: a moderating role of tax. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-01-2020-0020>
- Utomo, A. S. (2019). Pengaruh CSR, ROI, ROE terhadap Harga Saham pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal PETA*, 4(1), 82–94.
- Varenova, D., Samy, M., & Combs, A. (2013). Corporate Social Responsibility and Profitability: Trade-Off or Synergy: Perceptions of Executives of FTSE All-Share Companies. *Sustainability Accounting, Management and Policy Journal*, 4(2), 190–215. <https://doi.org/10.1108/SAMPJ-May-2012-0020>
- Vijayakumar, A. (2010). Effect of Financial Performance on firm performance in the Indian Corporate Sector: An Empirical Study. *Management and Labour Studies*, 35(3), 369–381. <https://doi.org/10.1177/0258042x1003500304>
- Von Arx, U., & Ziegler, A. (2011). The Effect of CSR on Stock Performance: New Evidence for the USA and Europe. *SSRN Electronic Journal*, May. <https://doi.org/10.2139/ssrn.1102528>

- Weston, J. F., & Copeland, T. E. (1995). *Manajemen Keuangan*, Edisi ke-8. Alih bahasa: Jaka Wasana dan Kirbrandoko). *Financial Management*.
- Wright, D., Holmes, P., Blain, M., & Smith, D. (2012). Preliminary evidence for reduced cortical activity in experienced guitarists during performance preparation for simple scale playing. *Management Decision*, 54(6).
- Wu, C. M., & Hu, J. L. (2019). Can CSR reduce stock price crash risk? Evidence from China's energy industry. *Energy Policy*, 128(January), 505–518. <https://doi.org/10.1016/j.enpol.2019.01.026>
- Yoon, B., & Chung, Y. (2018). The effects of corporate social responsibility on firm performance: A stakeholder approach. *Journal of Hospitality and Tourism Management*, 37(August), 89–96. <https://doi.org/10.1016/j.jhtm.2018.10.005>
- Yuliani, N. L., Susanto, B., & Dwiyanto, R. (2017). “Analisis Determinasi Praktik Perataan Laba.” *Simposium Nasional XX Jember*.
- Yulianingtyas, D. (2016). Pengaruh Corporate Social Responsibility Dan Good Corporate Governance Terhadap Kinerja Perusahaan. *Jurnal Ilmu dan Riset Manajemen*, 5(1994), 1–21.
- Zaccheaus, S. A., Oluwagbemiga, O. E., & Olugbenga, O. M. (2014). Effects of Corporate Social Responsibility Performance (CSR) On firm performance: Empirical Study of Listed Manufacturing Companies In Nigeria. *IOSR Journal of Business and Management*, 16(8), 112–117. <https://doi.org/10.9790/487x-1682112117>