

## DAFTAR PUSTAKA

**Al-Qur'an:**

Al-Qur'an Kementerian Agama. 2019. Lajnah Pentashihan Mushaf Al-Qur'an (LPMQ) Kementerian Agama.

**Buku:**

Abdullah. 2004. *Tafsir Ibnu Katsir*, Jakarta: Pustaka Imam Asy Syafi'i.

Agus Tri Basuki dan Prawoto, Nano. 2017. *Analisis Regresi Dalam Penelitian Ekonomi dan Bisnis: Dilengkapi Aplikasi SPSS & EVIEWS*. Depok: PT Rajagrafindo Persada.

Audrey Wiselie, Jonathan dkk .2017 . *Sistem Informasi Akuntansi Pada UD. XYZ*. Surabaya: Vol 5 No 1 :2

As-Shan'ani, Subulus Salam. 1995. *Terj. Abu Bakar Muhammad*, Surabaya: Al-Ikhlas. hlm. 182.

Attamimi, Muhammad bin Hibban Abu Hatim. *Shohih Ibnu Hibban, Juz I*. 1993. Beirut: Muasasah Riasalah.

Bambang Riyanto. 2012. *Dasar-Dasar Pembelanjaan Perusahaan*. Edisi keempat, Yogyakarta: BPFG

Baqi, Muhammad Fu'ad Abdul. 2017. *Shahih Bukhari Muslim*. In A. F. B. Taqiy (Ed.), Jakarta: PT Elex Media Komputindo (cetakan pertama).

Becker, C. L., Defond, M. L., Jiambalvo, J., & Subramanyam, K. 1998. *The Effect of Audit Quality on Earnings Management*. Contemporary Accounting Research, 15(1), 1–24.

Brigham, Eugene, and Joel Houston. 2019. *Dasar-Dasar Manajemen Keuangan*. Jakarta: Salemba Empat.

Darmadji, Tjiptono dan M. Fakhruddin, Hendy. 2012. *Pasar Modal Di Indonesia*. Jakarta : Salemba Empat (PT Salemba Empat Patria).

Financial Accounting Standards Board (FASB). (1978). "Statement of Financial Accounting Concepts No. 1: Objectives of Financial Reporting by Business Enterprises". Stamford, Connecticut.

Firdaus, M. 2011. *Aplikasi Ekonometrika untuk Data Panel dan Time Series*. Bogor

- (ID): Penerbit IPB Press.
- Gaffar, S., & Akal, A. T. U. 2021) *Quantitative Analysis of Leverage Ratio on Earning-Per-Share of Property and Real Estate Sectors in Indonesia*. Golden Ratio of Finance Management, 1(2), 101–113.
- Ghozali, Imam dan Ratmono, Dwi. 2017. *Analisis Multivariat dan Ekonometrika dengan Eviews 10*. Semarang: Badan penerbit Universitas Diponegoro.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan penerbit Universitas Diponegoro.
- Gujarati, D.N.,2012, *Dasar-dasar Ekonometrika, Terjemahan Mangunsong*, R.C., Jakarta: Salemba Empat, buku 2, Edisi 5.,
- Harahap, Sofyan Syafri. 2002. "Analisa Kritis Atas Laporan Keuangan". Jakarta : PT Raja Grfindo Persada.
- Horne, J. C. Van, & Wachowicz, J. M. 2008. *Financial management. In Professional Housing Management Practices in Hong Kong*. [https://doi.org/10.5005/jp/books/10677\\_12](https://doi.org/10.5005/jp/books/10677_12)
- Ikatan Akuntansi Indonesia. 2021. *PSAK No. 1 Tentang Laporan Keuangan*. Edisi Revi. PT. Raja Grafindo.
- Ikatan Akuntansi Indonesia. *PSAK No. 2 Tentang Laporan Arus Kas– edisi revisi*. 2015. Penerbit Dewan Standar Akuntansi Keuangan: PT. Raja Grafindo.
- Jumadiah, Manfarysyah, Sastro, M., & Herinawati. (2018). *Penerapan Prinsip Corporate Social Responsibility Di Provinsi Aceh*.
- Kieso. (2011). *Intermediate Accounting*. Jakarta: Erlangga.
- Lukman Syamsudin. (2007). *Manajemen Keuangan Perusahaan*. Jakarta: PT Raja grafindo Persada.
- M. Syafi'i Antonio. 2001. *Bank Syari'ah dari Teori ke Praktek*. Jakarta: Gema Insani Press. h. 131.
- M. Yazid Afandi. 2009. *Fiqih Muamalah dan Implementasinya Dalam Lembaga Keuangan Syariah*. Yogyakarta: Logung Pustaka. h. 18.
- Nurul Huda dan Mohamad Heykal. 2010. *Lembaga Keuangan Islam: Tinjauan Teoritis dan Praktis, Cetakan 1*. Jakarta: Kencana Pranada Media Grup. hlm. 223-226.
- Rudianto. 2013. *Akuntansi Manajemen Informasi untuk Pengambilan Keputusan Strategis*. Jakarta: Erlangga.

- Subramanyam, K.R. 2017. *Analisis Laporan Keuangan. Edisi Kesebelas.* Jakarta: Salemba Empat.
- Sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif dan R&D.* Bandung: PT Alfabet.
- Sutrisno, Edy. 2014. *Manajemen Sumber Daya Manusia.* Edisi Pertama. Cetakan ke-6. Jakarta: Kencana Prenada Media Group.
- Syahyunan. 2015. *Manajemen Keuangan 1.* Medan: USU press. hlm. 120.
- Wahbah az-Zuhaili. 1991. *Tafsir al-Munir fi al-'aqidah wa asySyar'iyyah wa al-Manhaj, Suriah.* Damaskus: Darul Fikri. Juz. 22, h. 262.

**Jurnal:**

- Abualrob, L. A. R., & Maswadeh, S. N. (2020). The effect of financial ratios derived from operating cash flows on Jordanian commercial banks earnings per share. *International Journal of Financial Research*, 11(1), 394–404. <https://doi.org/10.5430/IJFR.V11N1P394>
- Adawiyah, I. R. (2013). Pengaruh Tipe Industri, Ukuran Perusahaan, Profitabilitas dan Leverage Terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris pada Perusahaan Go Public yang Terdaftar Di Jakarta Islamic Index Periode 2008-2012). *Jurnal Akuntansi dan Perpajakan*.
- Ambaranny, I. M., Gurendrawati, E., & Perdana, P. N. (2021). Pengaruh Financial Leverage, Return on Equity, Operating Cash Flow, dan Audit Quality Terhadap Earning Per Share. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 2(3), 622–640.
- Ariesa, Y., Tommy, T., Utami, J., Mahardha, I., Siahaan, N. C., & Nainggolan, N. B. (2020). The Effect of Current Ratio (CR), Firm Size (FS), Return on Equity (ROE), and Earning Per Share (EPS) on the Stock Prices of Manufacturing Companies listed in Indonesia Stock Exchange in the 2014-2018 Period. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 3(4), 2759–2773. <https://doi.org/10.33258/birci.v3i4.1286>
- DeAngelo, L. E. (1981). Auditor Size And Audit Quality. *Journal of Accounting and Economics*, 53(5), 183–199. <https://doi.org/10.21608/ejchem.2010.1261>
- Dewi, A. D. P., & Buchory, H. A. (2017). Pengaruh Kinerja Perusahaan Dan Ukuran Perusahaan Terhadap Earning Per Share Pada Perusahaan Properti Yang Terdaftar Di BEI Periode 2012-2016. *Journal of Ekuitas*, 53(9), 1689–1699.
- Fajarwati, D., Maysaroh, N., Tama, A. I., & Putranto, I. E. (2020). The Effect of

- Deferred Tax Assets, Current Tax, Expenses and Leverage on Earnings Management. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 24(02), 2966–2976. <https://doi.org/10.37200/ijpr/v24i2/pr200597>
- Fanani, Zaenal. (2010). Analisa Faktor –Faktor Penentu Persistensi Laba. *Jurnal Akuntansi dan Keuangan Indonesia*, Vol.7 No.1, 109 -123.
- Finishtya, F. C. (2019). the Role of Cash Flow of Operational , Profitability , and Financial Leverage in Predicting Financial Distress on. *Journal of Applied Management*, 17(1), 110–117.
- Gaffar, S., & Akal, A. T. U. (2021). Quantitative Analysis of Leverage Ratio on Earning-Per-Share of Property and Real Estate Sectors in Indonesia. *Golden Ratio of Finance Management*, 1(2), 101–113. <https://doi.org/10.52970/grfm.v1i2.58>
- Ghosh, A., & Moon, D. (2005). Related papers. *Journal American Accounting Association*, 80(25), 585–612.
- Hamid, A., Kusrina, B. L., & Wardoyo, W. (2015). Pengaruh Financial Leverage Terhadap Return On Equity ( ROE ) Dan Earning Per Share ( EPS ) Pada Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia. *BENEFIT Jurnal Manajemen Dan Bisnis*, 19(1), 53–63.
- Hamshari, Y. M. A. (2020). The effect of the relationship between cash flows from operating activities and earnings per share in Jordan. *International Journal of Financial Research*, 11(4), 289–295. <https://doi.org/10.5430/ijfr.v11n4p289>
- Hidayat, M., & Galib, M. (2019). Analisis Leverage Operasi dan Leverage Keuangan Terhadap Earning Per Share (EPS) di Perusahaan Industri Pabrik Kertas yang Terdaftar di Bursa Efek Indonesia. *Journal of Economic, Management, Accounting and Technology*, 2(1), 33–42. <https://doi.org/10.32500/jematech.v2i1.491>
- Hidayat, R. N., Sabri, L. M., & Awaluddin, M. (2019). Analisis Desain Jaring Gnss Berdasarkan Fungsi Presisi (Studi Kasus : Titik Geoid Geometri Kota Semarang). *Jurnal Geodesi Undip*, 8(1), 48–55.
- Horne, J. C. Van, & Wachowicz, J. M. (2008). Financial management. In *Professional Housing Management Practices in Hong Kong*. [https://doi.org/10.5005/jp/books/10677\\_12](https://doi.org/10.5005/jp/books/10677_12)
- Jelanti, D. (2020). Pengaruh Rasio Profitabilitas, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Madani: Ilmu Pengetahuan, Teknologi, Dan Humaniora*, 3(2), 289–303. <https://doi.org/10.33753/madani.v3i2.123>
- Jensen, M.C. and Meckling, W.H. (1976) Theory of the Firm: Managerial Behavior,

- Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.
- Jumadiah, Manfarisyah, Sastro, M., & Herinawati. (2018). *Penerapan Prinsip Corporate Social Responsibility Di Provinsi Aceh*.
- Kalbuana, N., Solihin, S., Saptono, S., Yohana, Y., & Yanti, D. R. (2020). the Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance on Companies Registered in Jakarta Islamic Index. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(03), 272–278. <https://doi.org/10.29040/ijebar.v4i03.1330>
- Karlina, B., & Ramadhan, M. R. (2020). The Effect of Financial Leverage, Company Sizes, Basic Earning Power and Activity Ratio to Earning Per Share. *International Journal of Business Studies*, 3(3), 136–141. <https://doi.org/10.32924/ijbs.v3i3.135>
- Kasmiati, K., & Santosa, P. W. (2019). Informasi Laba, Komponen Arus Kas, Keputusan Pendanaan dan Return Saham: Empirical Evidence at Indonesia Stock Exchange (Studi pada Sektor Perdagangan, Jasa dan Investasi). *Journal of Economics, Business & Accountancy Ventura*, 22(2), 157–166. <https://doi.org/10.14414/jebav.v22i2.1638>
- Khanji, I. M., & Siam, A. Z. (2015). The Effect of Cash Flow on Share Price of the Jordanian Commercial Banks Listed in Amman Stock Exchange. *International Journal of Economics and Finance*, 7(5), 109–115. <https://doi.org/10.5539/ijef.v7n5p109>
- Kumar, P. (2017). Relationship between Degree of Financial Leverage and Earning per Share. *International Journal of Research in Business Management (IMPACT: IJRB)*, 5(11), 5–10. [http://www.impactjournals.us/archives.php?year=2017\\_14\\_2&id=78&jtype=2&page=7](http://www.impactjournals.us/archives.php?year=2017_14_2&id=78&jtype=2&page=7)
- Kurniati, Y., Huda, N., Leverage, O., & Share, E. P. (2022). Pengaruh Financial Leverage , Operating Leverage dan Combination Leverage (DCL) Terhadap Earning Per Share (EPS) Pada PT. Mayora Indah Tbk. 1,2. *Journal Scientific of Mandalika (JSM)*, 3(8), 14–22. [https://doi.org/http://ojs.cahayamandalika.com/index.php/jomla/issue/archive perusahaan](https://doi.org/http://ojs.cahayamandalika.com/index.php/jomla/issue/archive)
- Kusumawardhani, I. (2012). Pengaruh Corporate Governance, Struktur Kepemilikan, dan Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 9(1), 41–54.
- Lesmana, M. D. (2018). Program Studi Manajemen Agribisnis. *Journal of Accounting and Economics*, 5(1), 1–16.

- Lestari, J. S., Farida, U., & Chamidah, S. (2020). Pengaruh Kepemimpinan, Kedisiplinan, Dan Lingkungan Kerjaterhadap Prestasi Kerja Guru. *Jurnal Manajemen Dan Bisnis*, 1(1), 38–55. <https://doi.org/10.24269/asset.v2i2.2388>
- Lindawati, A. S. L., & Puspita, M. E. (2015). Corporate Social Responsibility: Implikasi Stakeholder dan Legitimacy Gap dalam Peningkatan Kinerja Perusahaan. *Jurnal Akuntansi Multiparadigma*, 6(1), 157–174. <https://doi.org/10.18202/jamal.2015.04.6013>
- Mahawyahrti, T., & Budiasih, G. N. (2017). Asimetri Informasi, Leverage, dan Ukuran Perusahaan pada Manajemen Laba. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 11(2), 100. <https://doi.org/10.24843/jiab.2016.v11.i02.p05>.
- Martani, Aulia dan Persada, Eka. 2009. Pengaruh Book Tax Gap Terhadap Persistensi Laba. *Jurnal Akuntansi Universitas Indonesia*.
- Mayangsari S. 2004. Bukti Empiris Pengaruh Spesialisasi Industri Auditor Terhadap Earning Response Coefficient. *Jurnal riset Akuntansi Indoensia* 7(2). 154-178.
- Mudawanah, S. (2020). Analisis Operating Leverage (DOL), Financial Leverage (DFL), Dan Combination Leverage (DCL) Terhadap Earning Per Share (EPS) Pada Perusahaan LQ45 Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Bisnis*, 7(3), 109–120.
- Mudijjah, S. (2015). Analisis Pengaruh Faktor Internal Perusahaan terhadap Earning Per Share. *Jurnal Ekonomi Dan Manajemen*, 4(2), 1–16.
- Mulyadi, M. (2019). Penelitian Kuantitatif Dan Kualitatif Serta Pemikiran Dasar Menggabungkannya [Quantitative and Qualitative Research and Basic Rationale to Combine Them]. *Jurnal Studi Komunikasi Dan Media*, 15(1), 128.
- Nugrahani, A., & Suwito, S. (2016). Pengaruh Kinerja Keuangan Dan Ukuran Perusahaan Terhadap Earning Per Share. *Jurnal Ilmu Dan Riset Manajemen*, 5(1), 1–19.
- Nurwati, N., Prastio, P., & Kalbuana, N. (2021). Influence of Firms Size, Exchange Rate, Profitability and Tax Burden On Transfer Pricing. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(3), 967–980. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR/article/view/2882>
- Prasetyo, B., Utami, S., Abdusshomad, A., Wijaya, M., & Kalbuana, N. (2021). Effect of Company Value, Leverage, and Company Size on Profit Persistence in Jakarta Islamic Index (Jii) Listed Companies. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(1), 128–136. <https://doi.org/10.29040/ijebar.v5i1.2164>

- Putri, Santhy Rahmawati, Sri Wahyuni, Pudjo Suharso. 2017. Penggunaan Media Pembelajaran Edmodo untuk Meningkatkan Aktivitas dan Hasil Belajar Siswa Kelas X Pemasaran di Smk Negeri 1 Jember Tahun Ajaran 2016/2017. *Jurnal Pendidikan Ekonomi: Jurnal Ilmiah Ilmu Pendidikan, Ilmu Ekonomi, dan Ilmu Sosial* 11(1): 111-116.
- Rachmawati, R., & Sherlita, E. (2021). Effect of Sales Growth, Firm Size, Profitability on Earning Per share. *Turkish Journal of Computer and Mathematics Education*, 12(8), 675–680. [www.cnbcindonesia.com](http://www.cnbcindonesia.com)
- Rahman, F., Nurpadila, N., & Dewi, R. (2020). Pengaruh Financial Leverage Dan Operating Leverage Terhadap Earning Per Share Perusahaan Food and Beverage. *Center of Economic Student Journal*, 1–7.
- Rahmawati, D. V., Darmawan, A., Setyarini, F., & Bagis, F. (2021). Profitability, Capital Structure and Dividend Policy Effect on Firm Value Using Company size as a moderating variable (In the Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange (IDX) during 2015 - 2019 Periods). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(1), 282–292. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR%0APROFITABILITY>,
- Ramli, M. R., & Arfan, M. (2011). Pengaruh Laba, Arus Kas Operasi, Arus Kas Bebas, Dan Pembayarn Dividen Kas Sebelumnya Terhadap Dividen Kas Yang Diterima Oleh Pemegang Saham (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). *Jurnal Telaah & Riset Akuntansi*, 4(2), 126–138. <http://www.jurnal.unsyiah.ac.id/TRA/article/download/1367/1248>
- Riawan, R. A. (2020). Return on Assets, Ukuran Perusahaan Dan Debt To Equity Ratio Terhadap Earning Per Share. *Media Trend*, 15(1), 41–51. <https://doi.org/10.21107/mediatrend.v15i1.5970>
- Bambang Riyanto. 2012. *Dasar-Dasar Pembelanjaan Perusahaan*. Edisi keempat, Yogyakarta: BPFG
- Rohmah, R., & Aida, N. (2018). Pengaruh Kebijakan Hutang, Profitabilitas Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sub Sektor Food and Beverage Yang Terdaftar Di Bei Tahun 2011 - 2015. *JEBI / Jurnal Ekonomi Bisnis Indonesia*, 12(02), 33–44. <https://doi.org/10.36310/jebi.v12i02.35>
- Sa'diyah, C. (2019). Analysis Of Cash Flows SME's Rajut In Kendalsari Tulusrejo, Malang City. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 3(02), 59–64. <https://doi.org/10.29040/ijebar.v3i02.544>
- Santosa, P. W. (2009). Profitabilitas, Struktur Modal dan Persepsi Pasar PT Ciputra Development, Tbk: Asset Loaded Manager. *Jurnal Ekonomi Dan Bisnis*

- "Dikta Ekonomi, January, 1–16.  
[https://www.researchgate.net/profile/Perdana\\_Santosa/publication/228767109\\_PROFITABILITAS\\_STRUKTUR\\_MODAL\\_DAN\\_PERSEPSI\\_PASAR\\_PT\\_CIPUTRA DEVELOPMENT\\_Tbk\\_ASSET\\_LOADED\\_MANAGER/links/5a5edd49aca272d4a3dfcfe6/PROFITABILITAS-STRUKTUR-MODAL-DAN-PERSEPSI-PASAR-PT](https://www.researchgate.net/profile/Perdana_Santosa/publication/228767109_PROFITABILITAS_STRUKTUR_MODAL_DAN_PERSEPSI_PASAR_PT_CIPUTRA DEVELOPMENT_Tbk_ASSET_LOADED_MANAGER/links/5a5edd49aca272d4a3dfcfe6/PROFITABILITAS-STRUKTUR-MODAL-DAN-PERSEPSI-PASAR-PT)
- Santosa, P. W., Tambunan, M. E., & Kumullah, E. R. (2020). The role of moderating audit quality relationship between corporate characteristics and financial distress in the Indonesian mining sector. *Investment Management and Financial Innovations*, 17(2), 88–100. [https://doi.org/10.21511/imfi.17\(2\).2020.08](https://doi.org/10.21511/imfi.17(2).2020.08)
- Sari, C. T., & Suharti, M. (2021). the Effect of Taxes, Earnings Per Share, and Sales Growth on Stock Prices in the Covid-19 Pandemic (Empirical Study of Health and Pharmaceutical Sector Listed in the Jakarta Stock Exchange 2016-2020). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(2), 530–540. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Shinta, K., & Laksito, H. (2014). Pengaruh Kinerja Keuangan, Ukuran Perusahaan Dan Arus Kas Operasi Terhadap Earnings Per Share. *Diponegoro Journal of Accounting*, 3, 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sinaga, I. C., Hutahaean, T. F., & Gorethy, M. (2022). Pengaruh Financial Leverage, Return On Asset (ROA), Net Profit Margin (NPM), Dan Current Ratio (CR), Terhadap Earning Per Share (EPS) Pada Perusahaan Manufaktur Di BEI Tahun 2016- 2019. *Jornal of Economic, Business and Accounting*, 5(2), 1399–1406.
- Siregar, S.V.N.P dan Utama, S. 2005. "Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, Dan Praktek Corporate Governance Terhadap Pengelolaan Laba (Earnings Management)". *Simposium Nasional Akuntansi VIII*. Solo.
- Sugiarto, M., & Santosa, P. W. (2018). Pengaruh indikator makroekonomi, kinerja keuangan, dan tata kelola terhadap nilai perusahaan sektor properti di bursa efek Indonesia. *Journal of Economics and Business Aseanomics*, 2(2), 288–312. <https://doi.org/https://doi.org/10.33476/jeba.v2i2.487>
- Susanti. (2016). Pengaruh Penerapan Good Corporate Governance Terhadap Earning Per Share Perusahaan Pada Industri Sub Sektor Farmasi Yang Terdaftar Di Bei. *Jurnal FinAcc*, 1(3), 239–250.
- Sutriani, K.T & Isnawati, M. 2013. Perbedaan antara Tinggi Badan Berdasarkan Panjang Ulna dengan Tinggi Badan Aktual Dewasa Muda di Kota Semarang. *Journal of Nutrition College*: Vol.3.
- Umam, M. S. N., Wijayanto, E., & Kodir, M. A. (2019). Analisis Pengaruh Current

- Ratio (CR), Debt To Equity Ratio (DER), Net Profit Margin (NPM), Dan Firm Size Terhadap Earning Per Share (EPS) (Studi pada Perusahaan Sektor Industri Dasar dan Kimia yang tercatat di BEI Periode 2014-2018). *Keunis Majalah Ilmiah*, 7(2), 106–117. www.idx.co.id,
- Uno, M. B., Tawas, H., & Rate, P. Van. (2014). Analisis Kinerja Keuangan, Ukuran Perusahaan, Arus Kas Operasional Pengaruhnya Terhadap Earning Per Share. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(3), 745–757.
- Utami, W. B., Pardanawati, L., & Septianingsih, I. (2018). the Effect of Audit Opinion, Public Accounting Firm'S Size, Company Size, and Company Profitability To Delay Audits in Registered Manufacturing Companies in Indonesia Stock Exchange in 2015-2017. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 2(03), 45–50. <https://doi.org/10.29040/ijebar.v2i3.345>
- Wahab, W. (2017). Pengaruh Kualitas Pelayanan Terhadap Kepuasan Nasabah Pegadaian Syariah di Kota Pekanbaru. *Jurnal Kajian Ekonomi Islam* 02(10), 51-56.
- Wijaya, E., & Octafilia, Y. (2018). Determinan Nilai Perusahaan Manufaktur: Model Pengujian Dengan Chow-Test Dan Hausman-Test. *Journal of Economic, Business and Accounting (COSTING)*, 2(1), 57–69. <http://link.springer.com/10.1007/978-3-319-59379-1%0Ahttp://dx.doi.org/10.1016/B978-0-12-420070-8.00002-7%0Ahttp://dx.doi.org/10.1016/j.ab.2015.03.024%0Ahttps://doi.org/10.1080/07352689.2018.1441103%0Ahttp://www.chile.bmw-motorrad.cl sync/showroom/lam/es/>
- Yanto, M. R. D., Dwi, A., & Bawono, B. (2021). Pengaruh Audit Report, Audit Firm, Current Ratio Dan Corporate Governance Terhadap Earning Per Share. *Prosiding Seminar Stiami*, 8(1), 79–83.
- Yunia, D. (2018). Pengaruh Konsentrasi Kepemilikan, Komisaris Independen, Dan Kualitas Audit Terhadap Earning Per Share (Eps). *Jurnal Riset Akuntansi Terpadu*, 11(1), 1–11. <https://doi.org/10.35448/jrat.v11i1.4159>
- Yuniardhi, R. R., Priyanto, S., & Luhur, U. B. (2017). Pengaruh Debt to Asset, Return on Equity, Arus Kas Operasi dan Firm Size Terhadap Earning Per Share (Studi Empiris Pada Perusahaan Sub Sektor Hotel, Restoran, dan Pariwisata Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2016). *Journal of Accounting and Economics*, 2014.
- Zurina Shafii, Nor Aishah Mohd Ali and Nawal Kasim. 2014. “Shariah audit in Islamic banks: an insight to the future shariah auditor labour market in Malaysia Audit Syariah di bank syariah”, *Procedia Social and behavioral science*. www.sciencedirect.com, h. 2.