

REFERENCES

- Abata, M. A., & Migiro, S. O. 2016. "Corporate Governance and Management of Earnings: Empirical Evidence from Selected Nigerian-Listed Companies" . *Investment Management and Financial Innovations*. Vol. 13. No. 2. pp. 189–205. <http://doi.org/10.21511/imfi.13>
- Abbadi, S., & Al-zyoud, A. A. 2012. "The Impact of Non-Executive Directors' Fees, Board Meeting Frequency and Non-Executive Directors Meeting Frequency on Earnings Management". *Jordan Journal of Business Administration*. Vol. 8. No. 1. pp. 197–207.
- Abbadi, S., Hijazi, Q., & Al-Rahahleh, A. 2016. "Corporate Governance Quality and Earnings Management: Evidence from Jordan". *Australasian Accounting, Business and Finance Journal*. Vol. 10. No. 2. pp. 54–75. <http://doi.org/10.14453/aabfj.v10i2.4>
- Abbott, L. J., & Parker, S. 2000. "Auditor Selection and Audit Committee Characteristics" . *Auditing: Journal of Practice & Theory*. Vol. 19. No. 2. pp. 46–66. <http://doi.org/10.2308/aud.2000.19.2.47>
- Abbott, L. J., Parker, S., & Peters, G. F. 2004. "Audit Committee Characteristics and Restatements". *Auditing: A Journal of Practice & Theory*. Vol. 23. No. 1. pp. 69–87. <http://doi.org/10.2308/aud.2004.23.1.69>
- Abdeljawad, I., & Masri, R. M. 2020. "Board Characteristics and Corporate Performance: Evidence from Palestine". *An-Najah University Journal for Research - B (Humanities)*. Vol. 34. No. 4. pp. 0–25.
- Abdelkarim, N. 2017. "The Linkage between the Degree of Compliance with Corporate Governance Rules and Profitability: Evidence from Palestine Exchange Listed Firms". *Journal of Management Research*. Vol. 9. No. 1. pp. 31–42. <http://doi.org/10.5296/jmr.v9i1.10003>
- Abdelkarim, N., & Alawneh, S. 2009. "The Relationship between Corporate Governance and The Performance of Palestinian Firms: An Empirical Study". *The International Journal of Business and Finance*. Vol. 3. No. 2. pp. 105–121. <http://doi.org/http://www.theibfr.com/ijbfr.htm>
- Abdelkarim, N., & Ijbara, K. 2010. "Evidence on Corporate Governance Compliance by Palestine Securities Exchange Listed Firms". *Global Journal of Business Research*. Vol. 4. No. 3. pp. 73–88.
- Abdelkarim, N., & Zuriqi, K. 2020. "Corporate Governance and Earnings Management: Evidence from Listed Firms at Palestine Exchange". *Asian Economic and Financial Review*. Vol. 10. No. 2. pp. 200–217. <http://doi.org/10.18488/journal.aefr.2020.102.200.217>

- Abdullah, S. N., Halim, N. F. C. A., & Nelson, S. P. 2014. "The Impact of New Regulations on Earnings Quality among Malaysian Firms". *International Journal of Economics, Management and Accounting*. Vol. 2. No. 2. pp. 21–68.
- Abdullah, S. N., & Ismail, K. N. I. K. 2016. "Women Directors, Family Ownership and Earnings Management in Malaysia". *Asian Review of Accounting*. Vol. 24. No. 4. pp. 525–550. <http://doi.org/10.1108/ARA-07-2015-0067>
- AbdulRahman, R., & Mohamed Ali, F. H. 2006. "Board, Audit Committee, Culture and Earnings Management: Malaysian evidence". *Managerial Auditing Journal*. Vol. 21. No. 7. pp. 783–804. <http://doi.org/10.1108/02686900610680549>
- Abed, S., Al-Attar, A., & Suwaidan, M. 2012. "Corporate Governance and Earnings Management: Jordanian Evidence". *International Business Research*. Vol. 5. No. 1. pp. 216–225. <http://doi.org/10.5539/ibr.v5n1p216>
- Abernathy, J. L., Beyer, B., Masli, A., & Stefaniak, C. 2014. "The Association between Characteristics of Audit Committee Accounting Experts, Audit Committee Chairs, and Financial Reporting Timeliness". *Advances in Accounting*. Vol. 30. No. 2. pp. 283–297. <http://doi.org/10.1016/j.adiac.2014.09.001>
- AbuSiam, Y. I. S. 2015. *The Moderating Effect of Family Ownership on The Relationship Between Corporate Governance Effectiveness and Earnings Management: The Case of Jordan*. Universiti Sains Islam Malaysia.
- AbuSiam, Y. I. S., Laili, N. H. B., & Khairi, K. F. Bin. 2014a. "Audit Committee Characteristics, External Audit and Earnings Management among Jordanian Listed Companies: Proposing Conceptual Framework". In *Proceedings of the Australian Academy of Business and Social Sciences Conference 2014 (in partnership with The Journal of Developing Areas)*.
- AbuSiam, Y. I. S., Laili, N. H. B., & Khairi, K. F. Bin. 2014b. "Board of Directors and Earnings Management Among Jordanian Listed Companies: Proposing Conceptual Framework". *International Journal of Technical Research and Applications*. Vol. 2. No. 3. pp. 1–7.
- AbuSiam, Y., Idris, M., & Al-Okdeh, S. 2018. "The Moderating Role of Family Control on the Relationship between Audit Committee Financial Expertise and Earnings Management". *International Journal of Business and Management*. Vol. 13. No. 12. pp. 31. <http://doi.org/10.5539/ijbm.v13n12p31>
- Adebayo, O. S., Olusola, A. G., & Abiodun, O. F. 2013. "Relationship between Corporate Governance and Organizational Performance: Nigerian Listed Organizations Experience". *International Journal of Business and Management Invention*. Vol. 2. No. 9. pp. 1–6.
- Aguinis, H., Gottfredson, R. K., & Joo, H. 2013. "Best-Practice Recommendations for Defining, Identifying, and Handling Outliers". *Organizational Research Methods*. Vol. 16. No. 2. pp. 270–301. <http://doi.org/10.1177/1094428112470848>

- Ahmad-Zaluki, N. A., Campbell, K., & Goodacre, A. 2011. "Earnings Management in Malaysian IPOS: The East Asian Crisis, Ownership Control, and Post-IPO Performance". *International Journal of Accounting*. Vol. 46. No. 2. pp. 111–137. <http://doi.org/10.1016/j.intacc.2011.04.001>
- Ahmad, A. 2010. *How Does Corporate Governance Affect Performance of Banks in Palestine?*. Unpublished Master Dissertation, University of Bath.
- Ahmed, S. 2013. "Board of Director Characteristics and Earnings Management in Malaysia". *Journal on Business Review*. Vol. 2. No. 4. pp. 94–99. <http://doi.org/10.5176/2010-4804>
- Aisen, A., & Veiga, F. J. 2011. *How Does Political Instability Affect Economic Growth?*. *Middle East and Central Asia Department*. Vol. 11.
- Al-Ebel, A. M. S. 2013. *Board of Director and Audit Committee Effectiveness, Ownership Structure and Intellectual Capital Disclosure of Listed Banks in GCC Countries*. Unpublished PhD thesis, Universiti Utara Malaysia, Malaysia.
- Al-Jaifi, H. A. 2017. "Ownership Concentration, Earnings Management and Stock Market Liquidity". *The International Journal of Business in Society*. Vol. 17. No. 3. pp. 490–510. <http://doi.org/10.1108/CG-06-2016-0139>
- Al-khabash, A. A., & Al-Thuneibat, A. A. 2009. "Earnings Management Practices from The Perspective of External and Internal Auditors: Evidence from Jordan". *Managerial Auditing Journal*. Vol. 24. No. 1. pp. 58–80. <http://doi.org/10.1108/02686900910919901>
- Al-najjar, B. 2011. "The Determinants of Audit Committee Independence and Activity : Evidence from the UK". *International Journal of Auditing*. Vol. 15. No. 1. pp. 191–203. <http://doi.org/10.1111/j.1099-1123.2011.00429.x>
- Al-Othman, L. N., & Al-zoubi, M. N. 2019. "The Impact of The Board of Directors Characteristics on Earnings Quality of Listed Industrial Companies on The Amman Stock Exchange". *Academy of Accounting and Financial Studies Journal*. Vol. 23. No. 1. pp. 1–16.
- Al-Rassas, A. H., & Kamardin, H. 2015a. "Directors' Independence, Internal Audit Function, Ownership Concentration and Earnings Quality in Malaysia". *Asian Social Science*. Vol. 11. No. 15. pp. 244–256. <http://doi.org/10.5539/ass.v11n15p244>
- Al-Rassas, A. H., & Kamardin, H. 2015b. "Internal and External Audit Attributes, Audit Committee Characteristics, Ownership Concentration and Earnings Quality: Evidence from Malaysia". *Mediterranean Journal of Social Sciences*. Vol. 6. No. 3. pp. 458–470. <http://doi.org/10.5901/mjss.2015.v6n3p458>
- Al-Saidi, M., & Al-Shammari, B. 2015. "Ownership Concentration, Ownership Composition and The Performance of The Kuwaiti Listed Non-Financial Firms". *International Journal of Commerce and Management*. Vol. 25. No. 1. pp. 108–132. <http://doi.org/10.1108/IJCOMA-07-2013-0065>

- Al-Shammari, B., & Al-Sultan, W. 2009. "Corporate Governance and Corporate Performance: Evidence from Kuwait". *Corporate Ownership and Control*. Vol. 7. No. 1. pp. 334–349. <http://doi.org/10.1007/s10101-008-0050-y>
- Al-Thuneibat, A. A., Al-Angari, H. A., & Alassad, S. A. 2016. "The Effect of Corporate Governance Mechanisms on Earnings Management: Evidence from Saudi Arabia" . *Review of International Business and Strategy*. Vol. 26. No. 1. pp. 1–44. <http://doi.org/http://dx.doi.org/10.1108/RIBS-10-2013-0100>
- Alareeni, B. 2018. "The Impact of Firm-Specific Characteristics on Earnings Management: Evidence from GCC Countries". *International Journal of Managerial and Financial Accounting*. Vol. 10. No. 2. pp. 85–104. <http://doi.org/10.1504/IJMFA.2018.091659>
- Alareeni, B. A. 2018. "Does Corporate Governance Influence Earnings Management in Listed Companies in Bahrain Bourse?". *Journal of Asia Business Studies*. Vol. 12. No. 4. pp. 551–570. <http://doi.org/10.1108/JABS-06-2017-0082>
- Alareeni, B., & Aljuaidi, O. 2014. "The Modified Jones and Yoon Models in Detecting Earnings Management in Palestine Exchange (PEX)" . *International Journal of Innovation and Applied Studies*. Vol. 9. No. 4. pp. 1472–1484.
- Aldamen, H., & Duncan, K. 2012. "Does Adopting Good Corporate Governance Impact the Cost of Intermediated and Non-Intermediated Debt?". *Accounting and Finance*. Vol. 52. No. s1. pp. 49–76. <http://doi.org/10.1111/j.1467-629X.2011.00439.x>
- Alexander, N. 2019. "Ownership Structure and Earnings Management" . *Accounting and Finance Review*. Vol. 4. No. 2. pp. 38–42. [http://doi.org/10.35609/afr.2019.4.2\(1\)](http://doi.org/10.35609/afr.2019.4.2(1))
- Alghamdi, S. A. 2012. *Investigation into Earnings Management Practices and the Role of Corporate Governance and External Audit in Emerging Markets: Empirical Evidence from Saudi Listed Companies* . Durham theses, Durham University. Available at Durham E-Theses Online: Retrieved from <http://etheses.dur.ac.uk/3438/>
- Alhadab, M., & Clacher, I. 2018. "The Impact of Audit Quality on Real and Accrual Earnings Management around IPOs" . *The British Accounting Review*. <http://doi.org/10.1016/j.bar.2017.12.003>
- Alhadab, M., Clacher, I., & Keasey, K. 2015. "Real and Accrual Earnings Management and IPO Failure Risk" . *Accounting and Business Research*. Vol. 45. No. 1. pp. 55–92. <http://doi.org/10.1080/00014788.2014.969187>
- Alia, M. A., Abdeljawad, I., & Yaaqbeh, M. 2020. "Depressing Earnings Management in Palestinian Corporations: The Role of Audit Quality, Audit Committee, and Accounting Conservatism" . *International Journal of Revenue Management*. Vol. 11. No. 3. pp. 213–236.

- Aljifri, K., & Moustafa, M. 2007b. "The Impact of Corporate Governance Mechanisms on the Performance of UAE Firms: An Empirical Analysis". *Journal of Economic & Administrative Sciences*. Vol. 23. No. 2. pp. 71–93. <http://doi.org/10.1108/10264116200700008>
- Alkdai, H. K. H., & Hanefah, M. M. 2012. "Audit Committee Characteristics and Earnings Management in Malaysian Shariah-Compliant Companies". *Business & Management Review*. Vol. 2. No. 2. pp. 52–61. Retrieved from <http://www.businessjournalz.org/bmr>
- Allegrini, M., & Greco, G. 2013. "Corporate Boards, Audit Committees and Voluntary Disclosure: Evidence from Italian Listed Companies". *Journal of Management and Governance*. Vol. 17. No. 1. pp. 187–216. <http://doi.org/10.1007/s10997-011-9168-3>
- Almasarwah, A. K. 2015. *Earnings Management and Its Relationship with Corporate Governance Mechanisms in Jordanian Industrial Firms*. Loughborough University. Retrieved from <https://hdl.handle.net/2134/20565>
- Almomani, T. A. & Ayedh, A. M. 2017. "The Impact of Board of Directors Characteristic on the Earnings Quality: Evidence Manufacturing Firms in Amman Stock Exchange". *International Journal of Management and Applied Science*. Vol. 3. No. 12. pp. 282–288. <http://doi.org/10.1177/0149206304272185>
- AlQadasi, A., & Abidin, S. 2018. "The Effectiveness of Internal Corporate Governance and Audit Quality: The Role of Ownership Concentration – Malaysian Evidence". *The International Journal of Business in Society*. Vol. 18. No. 2. pp. 233–253. <http://doi.org/10.1108/CG-02-2017-0043>
- Alrayes, Y. S. Y. 2019. *The Impact of Governance Rules on Earning Management Applied Study on Industrial and service Companies Listed on the Palestine Stock Exchange*. The Islamic University-Gaza.
- Alsultan, A. S. 2017. *Audit Quality, IPOs and Earnings Management : Evidence from Saudi Arabia*. University of Portsmouth United.
- Alves, S. M. G. 2011. "The Effect of The Board Structure on Earnings Management: Evidence from Portugal". *Journal of Financial Reporting and Accounting*. Vol. 9. No. 2. pp. 141–160. <http://doi.org/10.1108/19852511111173103>
- Alzoubi, E. S. S. 2016a. "Disclosure Quality and Earnings Management: Evidence from Jordan". *Accounting Research Journal*. Vol. 29. No. 4. pp. 1–28. <http://doi.org/10.1108/ARJ-02-2016-0015>
- Alzoubi, E. S. S. 2016b. "Ownership Structure and Earnings Management: Evidence from Jordan". *International Journal of Accounting & Information Management*. Vol. 24. No. 2. pp. 135–165. <http://doi.org/10.1108/IJAIM-06-2015-0031>
- Amer, M. M. 2016. *Measuring the Effect of The Board of Directors and Audit Committee Characteristics on Firm Financial Performance in Egypt*. Cardiff Metropolitan University.

- Amrah, M. R., Hashim, H. A., & Ariff, A. M. 2015. "The Moderating Effect of Family Control on the Relationship Between Board of Directors Effectiveness and Cost of Debt: Evidence From Oman" . *International Journal of Economics, Management and Accounting*. Vol. 2. No. 2. pp. 217–239.
- Anastas, J. N. S. 2017. *To what extent do Palestinian Companies Working in Service Sector Comply with Corporate Governance Codes* . Hebron University.
- Anderson, K. L., Deli, D. N., & Gillan, S. L. 2003. *Boards of Directors, Audit Committees, and the Information Content of Earnings* (Weinberg Center for Corporate Governance Working Paper No. 2003-04.) .
- Anderson, R. C., Mansi, S. A., & Reeb, D. M. 2004. "Board Characteristics, Accounting Report Integrity, And the Cost of Debt" . *Journal of Accounting and Economics*. Vol. 37. No. 3. pp. 315–342.
- Anglin, P., Edelstein, R., Gao, Y., & Tsang, D. 2013. "What is the Relationship Between REIT Governance and Earnings Management?" . *Journal of Real Estate Finance and Economics*. Vol. 47. No. 3. pp. 538–563. <http://doi.org/10.1007/s11146-012-9367-y>
- Anwar, H., & Buvanendra, S. 2019. "Earnings Management and Ownership Structure: Evidence from Sri Lanka" . *Colombo Business Journal*. Vol. 10. No. 1. pp. 44. <http://doi.org/10.4038/cbj.v10i1.42>
- Armstrong, C. S., Core, J. E., & Guay, W. R. 2014. "Do Independent Directors Cause Improvements in Firm Transparency?" . *Journal of Financial Economics*. Vol. 113. No. 3. pp. 383–403. <http://doi.org/10.1016/j.jfineco.2014.05.009>
- Arora, A., & Sharma, C. 2016. "Corporate Governance and Firm Performance in Developing Countries: Evidence from India" . *Corporate Governance*. Vol. 16. No. 2. pp. 420–436. <http://doi.org/10.1108/CG-01-2016-0018>
- Asmar, M., Alia, M. A., & Ali, F. H. 2018. "The Impact of Corporate Governance Mechanisms on Disclosure Quality: Evidence from Companies Listed in the Palestine Exchange" . *International Journal of Economics, Commerce and Management*. Vol. VI. No. 4. pp. 48–71. <http://doi.org/10.11648/j.ijebo.20170504.11>
- Astami, E. W., & Rusmin, R. 2020. "Corporate Governance and Earnings Management: The Role of Board of Directors and Audit Committee in Financially Distressed Firms" . *International Journal of Service Management and Sustainability*. Vol. 3. No. 1. pp. 113. <http://doi.org/10.24191/ijSMS.v3i1.8046>
- Athanasakou, V. E., Strong, N. C., & Walker, M. 2009. "Earnings Management or Forecast Guidance to Meet Analyst Expectations?" . *Accounting and Business Research*. Vol. 39. No. 1. pp. 3–35. <http://doi.org/10.1080/00014788.2009.9663347>
- Attia, M. B. R., Lassoued, N., & Attia, A. 2016. "Political Costs and Earnings Management: Evidence from Tunisia" . *Journal of Accounting in Emerging*

Economies. Vol. 6. No. 4. pp. 388–407. <http://doi.org/10.1108/JAEE-05-2013-0022>

Aybars, A., & Ataüinal, L. 2018. “Earnings Management and Institutional Ownership in Turkey” . In *Perspectives, Trends, and Applications in Corporate Finance and Accounting*. pp. 252–272. <http://doi.org/10.4018/978-1-5225-6114-9.ch010>

Ayedh, A. M., Fatima, A. H., & Mohammad, M. H. S. 2019. “Earnings Management in Malaysian Companies during the Global Financial Crisis and the Coincidental Effect of IFRS Adoption” . *Australasian Accounting, Business and Finance Journal*. Vol. 13. No. 1. pp. 4–26. <http://doi.org/10.14453/aabfj.v13i1.2>

Ayemere, I. L., & Elijah, A. 2015. “Audit Committee Attributes and Earnings Management: Evidence from Nigeria”. *International Journal of Business and Social Research*. Vol. 05. No. 04. pp. 14–23.

Aziz, N. F., Mohamed, M., Hasnan, S., Sulaiman, N., & Abdul Aziz, R. 2017. “Ownership Structure and Financial Restatement in Malaysia” . *Pertanika Journal of Social Sciences and Humanities*. Vol. 25. No. S. pp. 227–236.

Baber, W. R., Fairfield, P. M., & Haggard, J. A. 1991. “The Effect of Concern about on Decisions: and Reported The Case of Income Spending Discretionary Development” . *The Accounting Review*. Vol. 66. No. 4. pp. 818–829.

Baddeley, M. C., & Barrowclough, D. V. 2009. *Running Regressions A Practical Guide to Quantitative Research in Economics, Finance and Development Studies* . New York: Cambridge University Press.

Bajra, U., & Cadez, S. 2017. “The Impact of Corporate Governance Quality on Earnings Management: Evidence from European Companies Cross-listed in the US” . *Australian Accounting Review*. Vol. 28. No. 2. pp. 152–166. <http://doi.org/10.1111/auar.12176>

Bajra, U., & Cadez, S. 2018. “Audit Committees and Financial Reporting Quality: The 8th EU Company Law Directive Perspective” . *Economic Systems*. Vol. 42. No. 1. pp. 151–163. <http://doi.org/10.1016/j.ecosys.2017.03.002>

Bala, H. 2015. “Board Characteristics and Earnings Management of Listed Food and Beverage Firms in Nigeria”. *European Journal of Accounting, Auditing and Finance Research*. Vol. 3. No. 8. pp. 25–41. <http://doi.org/Article>

Balogobei, S., & Udayakumara, K. G. A. 2017. “Board Leadership Structure and Firm Performance: Evidence from Listed Companies in Sri Lanka” . *International Journal of Accounting and Financial Reporting*. Vol. 7. No. 2. pp. 391–403. <http://doi.org/10.5296/ijaf.v7i2.12072>

Baldenius, T., Melumad, N., & Meng, X. 2014. “Board Composition and CEO Power” . *Journal of Financial Economics*. Vol. 112. No. 1. pp. 53–68. <http://doi.org/10.1016/j.jfineco.2013.10.004>

- Ball, R. 2013. "Accounting Informs Investors and Earnings Management is Rife: Two Questionable Beliefs" . *Accounting Horizons*. Vol. 27. No. 4. pp. 847–853. <http://doi.org/10.2308/acch-10366>
- Ballesta, J. P. S., & Garcí'a-Meca, E. 2005. "Audit Qualifications and Corporate Governance in Spanish Listed Firms". *Managerial Auditing Journal*. Vol. 20. No. 7. pp. 725–738. <http://doi.org/10.1108/02686900510611258>
- Baltagi, B. H. 2008. *Econometric Analysis of Panel Data*. 4th Edition. John Wiley & Sons, Ltd.
- Banker, R. D., Devaraj, S., Schroeder, R. G., & Sinha, K. K. 2002. "Performance Impact of The Elimination of Direct Labor Variance Reporting: A Field Study" . *Journal of Accounting Research*. Vol. 40. No. 4. pp. 1013–1036. <http://doi.org/10.1111/1475>
- Bao, S. R., & Lewellyn, K. B. 2017. "Ownership Structure and Earnings Management in Emerging Markets—An Institutionalized Agency Perspective" . *International Business Review*. Vol. 26. No. 5. pp. 828–838. <http://doi.org/10.1016/j.ibusrev.2017.02.002>
- Bartov, E., Gul, F. A., & Tsui, J. S. L. 2001. "Discretionary-Accruals Models and Audit Qualifications" . *Journal of Accounting and Economics*. Vol. 30. No. 3. pp. 421–452. [http://doi.org/10.1016/S0165-4101\(01\)00015-5](http://doi.org/10.1016/S0165-4101(01)00015-5)
- Basiruddin, R. 2011. *The Relationship Between Governance Practices, Audit Quality and Earnings Management: UK Evidence* . Durham theses, Durham University. Available at Durham E-Theses "Online". Retrieved from <http://etheses.dur.ac.uk/1382/>
- Bassiouny, S. W., Soliman, M. M., & Ragab, A. 2016. "The Impact of Firm Characteristics on Earnings Management: An Empirical Study on The Listed Firms in Egypt" . *The Business and Management Review*. Vol. 7. No. 2. pp. 91–101.
- Beatty, R. P., & Zajac, E. J. 1994. "Managerial Incentives, Monitoring, and Risk Bearing: A Study of Executive Compensation, Ownership, and Board Structure in Initial Public Offerings" . *Administrative Science Quarterly*. Vol. 39. No. 2. pp. 313. <http://doi.org/10.2307/2393238>
- Becker, Connie L., Defond, M. L., Jambalvo, J., & Subramanyam, K. R. 1998. "The Effect of Audit Quality on Earnings Management" . *Contemporary Accounting Research*. Vol. 15. No. 1. pp. 1–24. <http://doi.org/10.1111/j.1911-3846.1998.tb00547.x>
- Bekiris, F. V., & Doukakis, L. C. 2011. "Corporate Governance and Accrual Earnings Management" . *Managerial and Decision Economics*. Vol. 32. No. 7. pp. 439–456. <http://doi.org/10.1002/mde.1541>

- Beladi, H., Cheng, C., Hu, M., & Yuan, Y. 2020. "Unemployment Governance, Labour Cost and Earnings Management: Evidence from China" . *World Economy*. pp. 1–23. <http://doi.org/10.1111/twec.12923>
- Belcher, A. 1996. "The Cadbury Code 'Compliance Report'" . *Journal of Financial Regulation and Compliance*. Vol. 4. No. 1. pp. 82–89. <http://doi.org/10.1108/eb024869>
- Beneish, M. D. 2001. "Earnings Management : A Perspective" . *Managerial Finance*. Vol. 27. No. 12. pp. 3–17. <http://doi.org/10.1108/03074350110767411>
- Berglöf, E., & Claessens, S. 2006. "Enforcement and Good Corporate Governance in Developing Countries and Transition Economies" . *The World Bank Research Observer*. Vol. 21. No. 1. pp. 123–150. <http://doi.org/10.1093/wbro/lkj005>
- Berle, A. A., & Means, G. C. 1932. *The Modern Corporation and Private Property*. Macmillan, New York. <http://doi.org/10.2139/ssrn.46906>
- Beyer, A., Guttman, I., & Marinovic, I. 2019. "Earnings Management and Earnings Quality: Theory and Evidence" . *Accounting Review*. Vol. 94. No. 4. pp. 77–101. <http://doi.org/10.2308/accr-52282>
- Bhattacharya, U., Daouk, H., & Welker, M. 2003. "The World Price of Earnings Opacity". *The Accounting Review*. Vol. 78. No. 3. pp. 641–678.
- Bhojraj, S., & Sengupta, P. 2003. "Effect of Corporate Governance on Bond Ratings and Yields: The Role of Institutional Investors and Outside Directors" . *The Journal of Business*. Vol. 76. No. 3. pp. 455–475. <http://doi.org/10.2139/ssrn.291056>
- Bilal, Chen, S., & Komal, B. 2018. "Audit Committee Financial Expertise and Earnings Quality: A Meta-Analysis" . *Journal of Business Research*. Vol. 84. No. November 2017. pp. 253–270. <http://doi.org/10.1016/j.jbusres.2017.11.048>
- Black, B., de Carvalho, A. G., Khanna, V., Kim, W., & Yurtoglu, B. 2020. "Which Aspects of Corporate Governance do and do not Matter in Emerging Markets". *Journal of Law, Finance, and Accounting*. Vol. 5, pp. 137–177. <http://doi.org/10.1561/108.00000043>
- Blanche, M. T., & Durrheim, K. 1999. *Research in Practice: Applied Methods for the Social Sciences*. University of Cape Town Press. Retrieved from <https://books.google.com.my/books?id=w2dipgacaaj>
- Boivie, S., Bednar, M. K., Aguilera, R. V., & Andrus, J. L. 2016. "Are Boards Designed to Fail? The Implausibility of Effective Board Monitoring" . *Academy of Management Annals*. Vol. 10. No. 1. pp. 319–407. <http://doi.org/10.1080/19416520.2016.1120957>
- Boonyawat, K. 2013. *The Impact of Ownership Structure and Other Corporate Governance Mechanisms on Firm Performance, Accounting Discretions and Investor Perceptions: Evidence from Thailand before and after the Corporate*

Governance Reforms . Durham Theses, Durham University. Available at Durham E-Theses Online: Retrieved from <http://etheses.dur.ac.uk/10617/>

- Bradbury, M. E., Mak, Y. T., & Tan, S. M. 2013. "Board Characteristics, Audit Committee Characteristics and Abnormal Accruals" . *Accounting Review*. Vol. 43. No. 2. pp. 1829–1853. <http://doi.org/10.1111/j.1475-679x.2005.00167.x>
- Brandes, P., Dharwadkar, R., & Suh, S. 2016. "I Know Something You Don't Know!: The Role of Linking Pin Directors in Monitoring and Incentive Alignment" . *Strategic Management Journal*. Vol. 37. No. 5. pp. 964–981. <http://doi.org/10.1002/smj.2353>
- Bremer, J., & Elias, N. 2007. "Corporate Governance in Developing Economies" . *International Journal of Business Governance and Ethics*. Vol. 3, No. 4. pp. 430–445. <http://doi.org/10.1017/CBO9781107415324.004>
- Bremer, J., Hegazy, M., & Sabri, A. 2011. "Improving Audit Committee Performance in The Middle East: Do Egyptian Audit Profession Norms Support International Standards?" . *International Journal of Business Governance and Ethics*. Vol. 6. No. 3. pp. 225–247. <http://doi.org/10.1504/IJBGE.2011.043239>
- Breusch, T. S., & Pagan, A. R. 1980. "The Lagrange Multiplier Test and its Applications to Model Specification in Econometrics". *The Review of Economic Studies*. Vol. 47. No. 1. pp. 239–253. <http://doi.org/10.2307/2297111>
- Brickley, J. A., Coles, J. L., & Jarrell, G. 1997. "Leadership Structure: Separating the CEO and Chairman of the Board. *Journal of Corporate Finance*. Vol. 3. No. 3. pp. 189–220. [http://doi.org/10.1016/S0929-1199\(96\)00013-2](http://doi.org/10.1016/S0929-1199(96)00013-2)
- Bronson, S. N., Carcello, J. V., Hollingsworth, C. W., & Neal, T. L. 2009. "Are Fully Independent Audit Committees Really Necessary?" . *Journal of Accounting and Public Policy*. Vol. 28. No. 4. pp. 265–280. <http://doi.org/10.1016/j.jaccpubpol.2009.06.001>
- Bruijl, G. H. T. 2015. "Managerial Decision-Making in International Business: Corporate Governance Issues in Emerging Markets" . *Social Science Research Network*. pp. 1–32. <http://doi.org/10.2139/ssrn.2641005>
- Burgstahler, D., & Dichev, I. 1997. "Earnings Management to Avoid Earnings Decreases and Losses" . *Journal of Accounting and Economic*. pp. 99–126. [http://doi.org/10.1016/S0165-4101\(97\)00017-7](http://doi.org/10.1016/S0165-4101(97)00017-7)
- Burilovich, L. S., & Kattelus, S. C. 1997. "Auditors Influence on Earnings Management: Evidence from the Alternative Minimum Tax" . *Journal of Applied Business Research*. Vol. 13. No. 2. pp. 9. <http://doi.org/10.19030/jabr.v13i2.5757>
- Burrell, G., & Morgan, G. 1994. *Sociological Paradigms and Organisational Analysis: Elements of the Sociology of Corporate Life*. USA: Heinemann Educational Books.
- Bushee, B. J. 1998. "The Influence of Institutional R & D Behavior Investors Myopic Investment" . *The Accounting Review*. Vol. 73. No. 3. pp. 305–333.

- Byard, D., Hossain, M., & Mitra, S. 2007. "US Oil Companies' Earnings Management in Response to Hurricanes Katrina And Rita" . *Journal of Accounting and Public Policy*. Vol. 26. No. 6. pp. 733–748. <http://doi.org/10.1016/j.jaccpubpol.2007.10.006>
- Cadbury, A. 1992. "The Financial Aspects of Corporate Governance" . *The Committee on the Financial Aspects of Corporate Governance, UK*. pp. 90. <http://doi.org/ISBN 0 85258 913>
- Cahan, S. F. 1992. "The Effect of Antitrust Investigations on Discretionary Accruals: A Refined Test of the Political-Cost Hypothesis". *The Accounting Review*. Vol. 67. No. 1. pp. 77–95. <http://doi.org/10.2307/248021>
- Can, G. 2019. "The Impact of Auditor Qualifications on Earnings Management of Companies Listed in Borsa İstanbul Industrial Index The Impact of Auditor Qualifications on Earnings Industrial Index" . *Business and Economics Research Journal Vol.* Vol. 10. No. 2. pp. 373–390. <http://doi.org/10.20409/berj.2019.174>
- Carcello, J. V, Hollingsworth, C. W., Klein, A., & Neal, T. L. 2006. *Audit Committee Financial Expertise, Competing Corporate Governance Mechanisms, and Earnings Management* . SSRN Working Paper.
- Carcello, J. V, Hollingsworth, C. W., Klein, A., & Neal, T. L. 2011. "Audit Committee Financial Expertise, Competing Corporate Governance Mechanisms, and Earnings Management" . *SSRN Electronic Journal*. <http://doi.org/10.2139/ssrn.887512>
- Carcello, J. V, & Neal, T. L. 2003. "Audit Committee Characteristics and Auditor Dismissals following "New" Going-Concern Reports". *The Accounting Review*. Vol. 78. No. 1. pp. 95–117.
- Carleton, W. T., Nelson, J. M., & Weisbach, M. S. 1998. "The Influence of Institutions on Corporate Governance through Private Negotiations: Evidence from TIAA-CREF" . *The Journal of Finance*. Vol. 53. No. 4. pp. 1335–1362. <http://doi.org/10.1111/0022-1082.00055>
- Carter, D. A., Souza, F. D., Simkins, B. J., & Simpson, W. G. 2007. *The Diversity of Corporate Board Committees and Financial Performance* . Oklahoma State University, Working Paper. Retrieved from <http://ssrn.com/abstract=972763>
- Chaganti, R. S., Mahajan, V., & Sharma, S. 1985. "Corporate Board Size, Composition and Corporate Failures in Retailing Industry" . *Journal of Management Studies*. Vol. 22. No. 4. pp. 400–417. <http://doi.org/10.1111/j.1467-6486.1985.tb00005.x>
- Chang, J. C., & Sun, H. L. 2009. "Crossed-Listed Foreign Firms' Earnings Informativeness, Earnings Management and Disclosures of Corporate Governance Information Under SOX" . *International Journal of Accounting*. Vol. 44. No. 1. pp. 1–32. <http://doi.org/10.1016/j.intacc.2008.12.004>
- Chatterjee, C. 2019. "Board Quality and Earnings Management: Evidence from India" . *Global Business Review*. <http://doi.org/10.1177/0972150919856958>

- Chatterjee, R., & Rakshit, D. 2020. "Association Between Earnings Management and Corporate Governance Mechanisms : A Study Based on Select Firms in India" . *Global Business Review*. Vol. 1. No. 19. pp. 1–19. <http://doi.org/10.1177/0972150919885545>
- Chen, G., Firth, M., Gao, D. N., & Rui, O. M. 2006. "Ownership Structure, Corporate Governance, and Fraud: Evidence from China" . *Journal of Corporate Finance*. Vol. 12. No. 3. pp. 424–448. <http://doi.org/10.1016/j.jcorpfin.2005.09.002>
- Chi, C. W., Hung, K., Cheng, H. W., & Tien Lieu, P. 2015. "Family Firms and Earnings Management in Taiwan: Influence of Corporate Governance" . *International Review of Economics and Finance*. Vol. 36. pp. 88–98. <http://doi.org/10.1016/j.iref.2014.11.009>
- Chobpichien, J., Haron, H., & Ibrahim, D. 2008. "The Quality of Board of Directors, Ownership Structure and Level of Voluntary Disclosure of Listed Companies in Thailand" . *Euro Asia Journal of Management*. Vol. 3. No. 17. pp. 3–39. <http://doi.org/doi:10.1525/ap3a.1998.8.1.57>
- Chtourou, S. M., Bédard, J., & Courteau, L. 2001. *Corporate Governance and Earnings Management* . *Sosial Science Research Network*,.
- Chung, C. Y., Kim, D., Kim, K. S., Lee, J. H., & Lee, K. 2019. "Do Institutional Investors Enhance Accounting Earnings Attributes in the Korean Market?" . *Emerging Markets Finance and Trade*. Vol. 55. No. 1. pp. 39–58. <http://doi.org/10.1080/1540496X.2018.1503081>
- Chung, R., Ho, S., & Kim, J. B. 2004. "Ownership Structure and the Pricing of Discretionary Accruals in Japan" . *Journal of International Accounting, Auditing and Taxation*. Vol. 12. No. 3. pp. 1–20. <http://doi.org/10.1016/j.intaccaudtax.2004.02.003>
- Claessens, S., Djankov, S., & Lang, L. H. P. 2000. "The Separation of Ownership and Control in East Asian Corporations" . *Journal of Financial Economics*. Vol. 58. pp. 23–46. [http://doi.org/10.1016/S0304-405X\(00\)00067-2](http://doi.org/10.1016/S0304-405X(00)00067-2)
- Clarke, T. 2004. *Theories of Corporate Governance: The Philosophical Foundations of Corporate Governance* . London: Routledge. Retrieved from <http://books.google.com/books?id=ubu9GUxhejYC&pgis=1>
- Cohen, D., Mashruwala, A. R., & Zach, A. T. 2010. "The Use of Advertising Activities to Meet Earnings Benchmarks: Evidence from Monthly Data" . *Review of Accounting Studies*. Vol. 15. No. 1. pp. 808–832. <http://doi.org/10.1007/s11142-009-9105-8>
- Coles, J. L., Daniel, N. D., & Naveen, L. 2008. "Boards: Does One Size Fit All?" . *Journal of Financial Economics*. Vol. 87. No. 2. pp. 329–356. <http://doi.org/10.1016/j.jfineco.2006.08.008>

- Commerford, B. P., Hermanson, D. R., Houston, R. W., & Peters, M. F. 2016. "Real Earnings Management: A Threat to Auditor Comfort?" . *Auditing: A Journal of Practice & Theory*. Vol. 35. No. 4. pp. 39–56.
- Copeland, R. M. 1968. "Income Smoothing" . *Journal of Accounting Research*. Vol. 6. pp. 101–116. <http://doi.org/10.2307/2490073>
- Core, J. E., Holthausen, R. W., & Larcker, D. F. 1999. "Corporate Governance, Chief Executive Officer Compensation, and Firm Performance" . *Journal of Financial Economics*. Vol. 51. No. 3. pp. 371–406. [http://doi.org/10.1016/S0304-405X\(98\)00058-0](http://doi.org/10.1016/S0304-405X(98)00058-0)
- Cornett, M. M., Marcus, A. J., & Tehranian, H. 2008. "Corporate Governance and Pay-For-Performance: The Impact of Earnings Management" . *Journal of Financial Economics*. Vol. 87. No. 2. pp. 357–373. <http://doi.org/10.1016/j.jfineco.2007.03.003>
- Croissant, Y., & Millo, G. 2019. *Panel Data Econometrics with R*. John Wiley & Sons, Ltd. <http://doi.org/10.1002/9781119504641>
- Crutchley, C. E., Jensen, M. R. H., Jahera, J. S., & Raymond, J. E. 1999. "Agency Problems and the Simultaneity of Financial Decision Making the Role of Institutional Ownership" . *International Review of Financial Analysis*. Vol. 8. No. 2. pp. 177–197. [http://doi.org/10.1016/S1057-5219\(99\)00011-3](http://doi.org/10.1016/S1057-5219(99)00011-3)
- Crutchley, C. E., Jensen, M. R. H., & Marshall, B. B. 2007. "Climate for Scandal: Corporate Environments that Contribute to Accounting Fraud" . *The Financial Review*. Vol. 42. No. 1. pp. 53–73. <http://doi.org/10.1111/j.1540-6288.2007.00161.x>
- Dai, L., Dharwadkar, R., Shi, L., & Zhang, B. 2017. "The Governance Transfer of Blockholders: Evidence from Block Acquisitions and Earnings Management Around the World" . *Journal of Corporate Finance*. Vol. 45. pp. 586–607. <http://doi.org/10.1016/j.jcorpfin.2017.06.004>
- Daily, C. M., & Dalton, D. R. 1993. "Board of Directors Leadership and Structure: Control and Performance Implications" . *Entrepreneurship Theory and Practice*. Vol. 17. pp. 65–81. [http://doi.org/10.1016/S0001-2092\(07\)68419-1](http://doi.org/10.1016/S0001-2092(07)68419-1)
- Daily, C. M., Dalton, D. R., & Cannella, A. A. 2003. "Corporate Governance: Decades of Dialogue and Data" . *The Academy of Management Review*. Vol. 28. No. 3. pp. 371–382. <http://doi.org/10.5465/AMR.2003.10196703>
- Darmadi, S. 2011. "Board Members' Education and Firm Performance: Evidence from a Developing Economy" . *International Journal of Commerce and Management*. Vol. 23. No. 2. pp. 113–135. <http://doi.org/10.1108/10569211311324911>
- Davidson, R., Goodwin-Stewart, J., & Kent, P. 2005. "Internal Governance Structures and Earnings Management" . *Accounting and Finance*. Vol. 45. No. 2. pp. 241–267. <http://doi.org/10.1111/j.1467-629x.2004.00132.x>

- De Luca, F., & Paolone, F. 2019. "The Impact of The Financial Crisis on Earnings Management: Empirical Evidence from Italian And Spanish Listed Companies" . *Corporate Ownership and Control*. Vol. 16. No. 2. pp. 121–130. <http://doi.org/10.22495/cocv16i2art12>
- DeAngelo, L. E. 1986. "Accounting Numbers as Market Valuation Substitutes: A Study of Management Buyouts of Public Stockholders" . *The Accounting Review*. Vol. 61. No. 3. pp. 400–420.
- Dechow, P. M., Ge, W., & Schrand, C. M. 2010. "Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences" . *Journal of Accounting and Economics*. Vol. 50. No. 2–3. pp. 344–401. <http://doi.org/10.2139/ssrn.1485858>
- Dechow, P. M., & Skinner, D. J. 2000. "Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators" . *Accounting Horizons*. Vol. 14. No. 2. pp. 235–250. <http://doi.org/10.2308/acch.2000.14.2.235>
- Dechow, P. M., & Sloan, R. G. 1991. "Executive Incentives and the Horizon Problem: An Empirical Investigation" . *Journal of Accounting and Economic*. Vol. 14. No. 1. pp. 51–89.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. 1995. "Detecting Earnings Management" . *The Accounting Review*. Vol. 70. No. 2. pp. 193–225. <http://doi.org/10.2307/248303>
- DeGeorge, F., Patel, J., & Zeckhauser, R. 1999. "Earnings Management to Exceed Thresholds Earnings Management to Exceed Thresholds *" . *Journal of Business*. Vol. 72. No. 1. pp. 1–33.
- DeZoort, F. T., Hermanson, D. R., & Archambeault, D. S. 2002. "Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature" . *Journal of Accounting Literature*. Vol. 21. pp. 38–75. <http://doi.org/10.22495/cbv8i1art2>
- Dhaliwal, D., Naiker, V., & Navissi, F. 2007. "Audit Committee Financial Expertise, Corporate Governance and Accruals Quality: An Empirical Analysis" . *Corporate Governance and Accruals Quality*. <http://doi.org/10.2139/ssrn.906690>
- Dichev, I. D., Graham, J. R., Harvey, C. R., & Rajgopal, S. 2013. "Earnings Quality: Evidence from the Field" . *Journal of Accounting and Economics*. Vol. 56. No. 2–3. pp. 1–33. <http://doi.org/10.1016/j.jacceco.2013.05.004>
- Dimitropoulos, P. E., & Asteriou, D. 2010. "The Effect of Board Composition on The Informativeness And Quality of Annual Earnings: Empirical Evidence from Greece" . *Research in International Business and Finance*. Vol. 24. No. 2. pp. 190–205. <http://doi.org/10.1016/j.ribaf.2009.12.001>
- Ding, Y., Zhang, H., & Zhang, J. 2007. "Private vs State Ownership and Earnings Management: evidence from Chinese listed companies" . *Corporate Governance: An International Review*. Vol. 15. No. 2. pp. 223–238. <http://doi.org/10.1111/j.1467-8683.2007.00556.x>

- Diri, M. El, Lambrinouidakis, C., Alhadab, M., Building, M. K., Ls, L., & Kingdom, U. 2020. "Corporate Governance and Earnings Management in Concentrated Markets" . *Journal of Business Research*. Vol. 108. pp. 291–306. <http://doi.org/10.1016/j.jbusres.2019.11.013>
- Djankov, S., La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. 2008. "The Law and Economics of Self-Dealing" . *Journal of Financial Economics*. Vol. 88. No. 3. pp. 430–465. <http://doi.org/10.1016/j.jfineco.2007.02.007>
- Dong, L. Bin, & Giles, D. E. A. 2004. *Testing for Normality in the Linear Regression Model: An Empirical Likelihood ratio test* . *Econometrics Working Paper EWP0402*.
- Driemeier, M. H., Wallsten, S., Xu, L. C., Hallward-Driemeier, M., Wallsten, S., & Xu, L. C. 2006. "Ownership, Investment Climate and Firm Performance" . *Economics of Transition*. Vol. 14. No. 4. pp. 630–647. <http://doi.org/10.1111/j.1468-0351.2006.00267.x>
- Drukker, D. M. 2003. "Testing for Serial Correlation in Hierarchical Linear Models". *Journal of Multivariate Analysis*. Vol. 3. No. 2. pp. 168–177. <http://doi.org/10.1016/j.jmva.2017.11.007>
- Du, X., Jian, W., & Lai, S. 2017. "Do Foreign Directors Mitigate Earnings Management? Evidence" . *International Journal of Accounting*. No. January 2016. pp. 0–1. <http://doi.org/10.1016/j.intacc.2017.04.002>
- DuCharme, L. L., Malatesta, P. H., & Sefcik, S. E. 2004. "Earnings Management, Stock Issues, And Shareholder Lawsuits" . *Journal of Financial Economics*. Vol. 71. No. 1. pp. 27–49. [http://doi.org/10.1016/S0304-405X\(03\)00182-X](http://doi.org/10.1016/S0304-405X(03)00182-X)
- Dwaikat, N., & Queiri, A. 2014. "The Relationship between Ownership Structure and Firm's Performance: An Empirical Evidence from Palestine" . *International Journal of Business and Management*. Vol. 9. No. 12. pp. 49–61. <http://doi.org/10.5539/ijbm.v9n12p49>
- Dwekat, A., Mardawi, Z., & Abdeljawad, I. 2018. "Corporate Governance and Auditor Quality Choice : Evidence from Palestinian Corporations" . *International Journal of Economics and Financial Issues*. Vol. 8. No. 2. pp. 47–53.
- Easton, P. D., & Harris, T. S. 1991. "Earnings as an Explanatory Variable for Returns". *Journal of Accounting Research*. Vol. 29. No. 1. pp. 19–36. Retrieved from <http://www.jstor.org/stable/2491026>
- Ebaid, I. E. S. 2013. "Corporate Governance and Investors' Perceptions of Earnings Quality: Egyptian Perspective" . *Corporate Governance*. Vol. 13. No. 3. pp. 261–273. <http://doi.org/10.1108/CG-02-2011-0011>
- Ebrahim, A. 2007. "Earnings Management and Board Activity: An Additional Evidence, Review of Accounting and Finance" . *Review of Accounting and Finance*. Vol. 6. No. 1. pp. 42–58.

- EL-Nabi, G. Y. A. 2016. *Corporate Governance as an Internal Control System and Its Impact on Financial Performance Empirical Study: Companies Listed at Palestine Exchange* . The Islamic University Thesis.
- Elhelou, A. A. E. R. 2019. *Impact of Corporate Governance Mechanisms on Audit Report Lag: Evidence from Palestinian Listed Companies*. The Islamic University-Gaza.
- Elliott, A. C., & Woodward, W. A. 2007. *Statistical Analysis Quick Reference Guidebook* . London: CA: SAGE Publications, Inc. <http://doi.org/10.4135/9781412985949>
- Estelyiova, K., & Nisar, T. M. 2012. *The Determinants and Performance Effects of Diverse Nationality Boards* . Available at SSRN 2100494.
- Ewert, R., & Wagenhofer, A. 2015. “Economic Relations among Earnings Quality Measures” . *Abacus*. Vol. 51. No. 3. pp. 311–355. <http://doi.org/10.1111/abac.12054>
- Falah, W. M. Y. 2017. “The Effect of Corporate Governance on Financial Performance of Listed Companies in Palestine Exchange (PEX)” . *International Research Journal of Finance and Economics*. No. 162. pp. 89–105.
- Fallatah, Y., & Dickins, D. 2012. “Corporate Governance and Firm Performance and Value in Saudi Arabia” . *African Journal of Business Management*. Vol. 6. No. 36. pp. 10025–10034. <http://doi.org/10.5897/AJBM12.008>
- Fama, E. F. 1980. “Agency Problems and the Theory of the Firm” . *The Journal of Political Economy*. Vol. 88. No. 2. pp. 288–307. <http://doi.org/10.1086/260866>
- Fama, E. F., & Jensen, M. C. 1983a. “Agency Problems and Residual Claims” . *Journal of Law & Economics*. Vol. 26. pp. 327–349.
- Fama, E. F., & Jensen, M. C. 1983b. “Separation of Ownership and Control” . *Journal Of Law and Economics*. Vol. 26. No. 2. pp. 301–325. <http://doi.org/10.1086/467037>
- Fan, J. P. H., & Wong, T. J. 2002. “Corporate Ownership Structure and The Informativeness Of Accounting Earnings in East Asia” . *Journal of Accounting and Economics*. Vol. 33. pp. 401–425.
- Fang, J. H. H.-X. 2016. “Board Size, Ownership Concentration and Future Firm Risk”. *Chinese Management Studies*. Vol. 10. No. 4. pp. 279–287. <http://doi.org/10.1108/CMS-05-2016-0094>
- Farooq, O., & Zarouali, I. 2016. “Financial Centers and Ownership Concentration: When is Ownership Concentration Value Relevant? Evidence from an Emerging Market”. *Research in International Business and Finance*. Vol. 38. pp. 236–245. <http://doi.org/10.1016/j.ribaf.2016.04.017>

- Farouk, M. A., & Bashir, N. M. 2017. "Ownership Structure and Earnings Management of Listed Conglomerates in Nigeria" . *Indian-Pacific Journal of Accounting and Finance*. Vol. 1. No. 4. pp. 42–54.
- Farrar, D. E., & Glauber, R. R. 1967. "Multicollinearity in Regression Analysis: The Problem Revisited" . *The Review of Economics and Statistics*. Vol. 49. No. 1. pp. 92–107. <http://doi.org/10.2307/1937887>
- Fearnley, S., & Beattie, V. 2004. "Independence Framework after the Evidence-based Policy Making" . *International Journal of Auditing*. Vol. 138. pp. 117–138.
- Field, A. 2009. *discovering Statistics Using SPSS*. Third Edit. London: SAGE publications.
- Fields, T. D., Lys, T. Z., & Vincent, L. 2001. "Empirical Research on Accounting Choice". *Journal of Accounting and Economics*. Vol. 31. No. 1–3. pp. 255–307. [http://doi.org/10.1016/S0165-4101\(01\)00028-3](http://doi.org/10.1016/S0165-4101(01)00028-3)
- Filip, A., & Raffournier, B. 2014. "Financial Crisis and Earnings Management: The European Evidence" . *International Journal of Accounting*. Vol. 49. No. 4. pp. 455–478. <http://doi.org/10.1016/j.intacc.2014.10.004>
- Financial Reporting Council (FRC). 2006. *The UK Approach to Corporate Governance*. London, UK. Retrieved from <https://www.frc.org.uk/getattachment/8cd9b9bbb-9c3f-46ae-83f1-f915b9cfb028/UK-approach-to-corporate-governance-2006.pdf>
- Finkelstein, S., & D'aveni, R. A. 1994. "CEO Duality as a Double-Edged Sword: How Boards of Directors Balance Entrenchment Avoidance and Unity of Command". *Academy of Management Journal*. Vol. 37. No. 5. pp. 1079–1108. <http://doi.org/10.5465/256667>
- Gani, L., & Jermias, J. 2006. "Investigating the Effect of Board Independence on Performance Across Different Strategies" . *International Journal of Accounting*. Vol. 41. No. 3. pp. 295–314. <http://doi.org/10.1016/j.intacc.2006.07.009>
- García-Meca, E., & Sánchez-Ballesta, J. P. 2009. "Corporate Governance and Earnings Management: A Meta-Analysis" . *Corporate Governance: An International Review*. Vol. 17. No. 5. pp. 594–610. <http://doi.org/10.1111/j.1467-8683.2009.00753.x>
- García-Torea, N., Fernández-Feijoo, B., & de la Cuesta, M. 2016. "Board of Director's Effectiveness and the Stakeholder Perspective of Corporate Governance: Do Effective Boards Promote The Interests of Shareholders and Stakeholders?" . *BRQ Business Research Quarterly*. Vol. 19. No. 4. pp. 246–260. <http://doi.org/10.1016/j.brq.2016.06.001>
- Ghanem, A. 2013. "The Palestinians-Lessons from the Arab Spring" . *Contemporary Arab Affairs*. Vol. 6. No. 3. pp. 422–437. <http://doi.org/10.1080/17550912.2013.813111>

- Ghanem, F. A., & Darweesh, M. J. 2017. "The Impact of Corporate Governance on the Performance of Selected Companies Listed in Palestine Financial Market". *Intrnational Journal of Business Quantitative Economic and Applied Management Research*. Vol. 3. No. 9. pp. 1–22. <http://doi.org/10.7763/IJTEF.2014.V5.403>
- Ghosh, A., Marra, A., & Moon, D. 2010. "Corporate Boards, Audit Committees, and Earnings Management: Pre- and Post-SOX Evidence" . *Journal of Business Finance and Accounting*. Vol. 37. No. 9–10. pp. 1145–1176. <http://doi.org/10.1111/j.1468-5957.2010.02218.x>
- Ghosh, S. 2016. "Political transition and bank performance: How important was the Arab Spring?" . *Journal of Comparative Economics*. Vol. 44. No. 2. pp. 372–382. <http://doi.org/10.1016/j.jce.2015.02.001>
- Gillan, S. L., Hartzell, J. C., & Starks, L. T. 2011. "Tradeoffs in Corporate Governance: Evidence from Board Structures and Charter Provisions" . *Quarterly Journal of Finance*. Vol. 1. No. 4. pp. 667–705. <http://doi.org/10.1142/S2010139211000183>
- Gkliatis, I. P. 2014. *An Examination of Board Director's Roles and the Impact of the External Environment and Board Characteristics* . Brunel University Thesis.
- Goh, B. W. 2009. "Audit Committees, Boards of Directors and Remediation of Material Weaknesses in Internal Control" . *Contemporary Accounting Research*. Vol. 26. No. 2. pp. 549–579. <http://doi.org/10.1506/car.26.2.9>
- Gonza'lez, J. S., Garcí'a-Meca, E., & Received: 2014. "Does Corporate Governance Influence Earnings Management in Latin American Markets?" . *Journal of Business Ethics*. Vol. 121. No. 3. pp. 419–440. <http://doi.org/10.1007/s10551-013-1700-8>
- Gounopoulos, D., & Pham, H. 2018. "Financial Expert CEOs and Earnings Management around Initial Public Offerings". *The International Journal of Accounting*. Vol. 53. No. 2. pp. 102–117. <http://doi.org/10.2139/ssrn.2852601>
- Gourevitch, P. A. 2003. "The Politics of Corporate Governance Regulation" . *The Yale Law Journal*. Vol. 112. No. 7. pp. 1829–1880. <http://doi.org/10.1080/00346760802245862>
- Grein, B. M., & Tate, S. L. 2011. "Monitoring by Auditors: The Case of Public Housing Authorities" . *The Accounting Review*. Vol. 86. No. 4. pp. 1289–1319. <http://doi.org/10.2308/accr-10041>
- Griffin, P. A., Lont, D. H., & Sun, Y. 2009. "Governance Regulatory Changes, International Financial Reporting Standards Adoption, and New Zealand Audit and Non-Audit Fees: Empirical Evidence." . *Accounting and Finance*. Vol. 49. No. 4. pp. 697–724.
- Grimaldi, F. 2019. "The Relationship Between Financial Crisis and Earnings Management: Some Evidence from the Italian Context" . *Corporate Ownership and Control*. Vol. 17. No. 1. pp. 325–335. <http://doi.org/10.22495/cocv17i1siart13>

- Guerrero-Villegas, J., Giráldez-Puig, P., Pérez-Calero, L., & Hurtado, J. M. 2018. "Ownership Concentration and Firm Performance: The Moderating Effect of the Monitoring and Provision Of Resources Board Roles" . *Spanish Journal of Finance and Accounting*. Vol. 00. No. 00. pp. 1–21. <http://doi.org/10.2139/ssrn.3135293>
- Gujarati, D. N. 2009. *Basic Econometrics*. Fourth Edi. New York, McGraw Hill Book Co.
- Gujarati, D. N., & Porter, D. C. 2009. *Basic Econometrics*. 5th Editio. London, McGraw-Hill.
- Gulzar, M. A., & Zongjun, W. 2011. "Corporate Governance Characteristics and Earnings Management: Empirical Evidence from Chinese Listed Firms" . *International Journal of Accounting and Financial Reporting*. Vol. 1, No. 1. pp. 133. <http://doi.org/10.5296/ijaf.v1i1.854>
- Gurbuz, A. O., & Aybars, A. 2010. "The Impact of Ownership Concentration on Firm Performance: Evidence from an Emerging Market: Turkey" . *American Journal of Economics and Business Administration*. Vol. 2. No. 4. pp. 34–53. <http://doi.org/10.1177/2394901517696647>
- Habbash, M. 2010. *The Effectiveness of Corporate Governance and External Audit on Constraining Earnings Management Practice in the UK* . Durham E-Theses.
- Habbash, M. 2019. "The Role of Corporate Governance Regulations in Constraining Earnings Management Practice in Saudi Arabia" . In A. Toseef, A. Ali Abdullah, & Q. Muhamad Azeem (Eds.), *Research in Corporate and Shari'ah Governance in the Muslim World: Theory and Practice*. pp. 127–140. Emerald Publishing Limited. <http://doi.org/10.1108/978-1-78973-007-420191011>
- Habbash, M., & Alghamdi, S. 2017. "Audit Quality and Earnings Management in Less Developed Economies: The Case of Saudi Arabia" . *Journal of Management and Governance*. Vol. 21. No. 2. pp. 351–373. <http://doi.org/10.1007/s10997-016-9347-3>
- Habbash, M., Sindezingue, C., & Salama, A. 2013. "The effect of audit committee characteristics on earnings management: Evidence from the United Kingdom" . *International Journal of Disclosure and Governance*. Vol. 10. No. 1. pp. 13–38. <http://doi.org/10.1057/jdg.2012.2>
- Habib, A., Uddin Bhuiyan, B., & Islam, A. 2013. "Financial Distress, Earnings Management and Market Pricing of Accruals During the Global Financial Crisis" *Managerial Finance*. Vol. 39. No. 2. pp. 155–180. <http://doi.org/10.1108/03074351311294007>
- Haddad, A.-, Jamil, F., & Sufy, A. 2011. "The Effect of Corporate Governance on the Performance of Jordanian Industrial Companies : An Empirical study on Amman Stock Exchange" . *International Journal of Humanities and Social Science*. Vol. 1. No. 4. pp. 55–69.

- Hair, J. F., Anderson, R. E., Babin, B. J., & Black, W. C. 2010. *Multivariate Data Analysis: A global perspective*. 7th Editio. NJ: Pearson.
- Hambrick, D. C., Werder, A. v., & Zajac, E. J. 2008. "New Directions in Corporate Governance Research" . *Organization Science*. Vol. 19. No. 3. pp. 381–385. <http://doi.org/10.1287/orsc.1080.0361>
- Hamdan, A. M. M., Mushtaha, S. M. S., & Al-Sartawi, A. A. M. 2016. "The Audit Committee Characteristics and Earnings Quality: Evidence from Jordan" . *Australian Accounting Business and FFinance Journal*. Vol. 7. No. 4. pp. 51–80. <http://doi.org/10.2139/ssrn.2839158>
- Healy Hamid, A., & Aziz, R. 2012. "Impact of the Amendments of Malaysian Code of Corporate Governance (2007) on Governance of GLCs and Performance" . *International Journal of Economics and Management Engineering*. Vol. 6. No. 11. pp. 3181–3186.
- Hamid, K. C. A., Othman, S., & Rahim, M. A. 2015. "Independence and Financial Knowledge on Audit Committee with Non-compliance of Financial Disclosure: A Study of Listed Companies Issued with Public Reprimand in Malaysia". *Procedia - Social and Behavioral Sciences*. Vol. 172. pp. 754–761. <http://doi.org/10.1016/j.sbspro.2015.01.429>
- Han, J. C. Y., & Wang, S.-W. 1998. "Political Costs During the and Oil Earnings Companies Management of Persian Gulf Crisis" . *The Accounting Review*. Vol. 73. No. 1. pp. 103–117. <http://doi.org/10.2307/248343>
- Haniffa, R., & Hudaib, M. 2006. "Corporate Governance Structure and Performance of Malaysian Listed Companies" . *Journal of Business Finance & Accounting*. Vol. 33. No. 7–8. pp. 1034–1062. <http://doi.org/10.1111/j.1468-5957.2006.00594.x>
- Harrison, J. R., Torres, D. L., & Kukalis, S. 1988. "The Changing of The Guard: Turnover and Structural Change in the Top-Management Positions" . *Administrative Science Quarterly*. Vol. 33. No. 2. pp. 211–232. <http://doi.org/10.2307/2393056>
- Hartmann, F. G. H., & Moers, F. 2003. "Testing Contingency Hypotheses in Budgetary Research Using Moderated Regression Analysis: A Second Look". *Accounting, Organizations and Society*. Vol. 28. No. 7–8. pp. 803–809. [http://doi.org/10.1016/S0361-3682\(03\)00019-9](http://doi.org/10.1016/S0361-3682(03)00019-9)
- Harymawan, I., & Nowland, J. 2016. "Political Connections And Earnings Quality: How Do Connected Firms Respond To Changes In Political Stability And Government Effectiveness?" . *International Journal of Accounting and Information Management*. Vol. 24. No. 4. pp. 339–356. <http://doi.org/10.1108/IJAIM-05-2016-0056>
- Hashim, F., Ahmed, E. R., & Huey, Y. M. 2019. "Board Diversity and Earning Quality: Examining the Role of Internal Audit as a Moderator" . *Australasian Accounting*,

- Business and Finance Journal*. Vol. 13. No. 4. pp. 73–91.
<http://doi.org/10.14453/aabfj.v13i4.6>
- Hassan, Y., Hijazi, R., Naser, K., Yousef, H., Rafiq, H., & Kamal, N. 2017. “Does Audit Committee Substitute or Complement other Corporate Governance Mechanisms: Evidence from an Emerging Economy” . *Managerial Auditing Journal*. Vol. 32. No. 7. pp. 658–681. <http://doi.org/10.1108/MAJ-08-2016-1423>
- Hassan, Yousef M., & Hijazi, R. H. 2015. “Determinants of the Voluntary Formation of A Company Audit Committee: Evidence from Palestine” . *Asian Academy of Management Journal of Accounting and Finance*. Vol. 11. No. 1. pp. 27–46.
- Hassan, Yousef M., Naser, K., & Hijazi, R. H. 2016. “The Influence of Corporate Governance on Corporate Performance : Evidence from Palestine” . *Afro-Asian Journal of Finance and Accounting*. Vol. 6. No. 3. pp. 269–287. Retrieved from <https://econpapers.repec.org/RePEc:ids:afasfa:v:6:y:2016:i:3:p:269-287>.
- Hassan, Yousef Mohammed. 2016. “Determinants of Audit Report Lag: Evidence from Palestine” . *Journal of Accounting in Emerging Economies*. Vol. 6. No. 1. pp. 13–32. <http://doi.org/10.1108/JAEE-05-2013-0024>
- Hausman, J. A. 1978. “Specification Tests in Econometrics”. *Econometrica*. Vol. 46. No. 6. pp. 1251–1271. <http://doi.org/10.2307/1913827>
- Healy, P. M. 1985. “The Effect of Bonus Schemes on Accounting Decisions” . *Journal of Accounting and Economics*. Vol. 7. No. 1–3. pp. 85–107. [http://doi.org/10.1016/0165-4101\(85\)90029-1](http://doi.org/10.1016/0165-4101(85)90029-1)
- Healy, P. M., & Wahlen, J. M. 1999. “A Review of the Earnings Management Literature and its Implications for Standard Setting” . *Accounting Horizons*. Vol. 13. No. 4. pp. 365–383. <http://doi.org/10.2139/ssrn.156445>
- Herrmann, D. O. N., Inoue, T., & Thomas, W. B. 2003. “The Sale of Assets to Manage Earnings in Japan” . *Journal of Accounting Research*. Vol. 41. No. 1. pp. 89–108.
- Higgs, D. 2003. *Review of the Role and Effectiveness of Non-Executive Directors* . London: The Stationery Office. Retrieved from www.dti.gov.uk/cld/non_exec_review%0AHard
- Hillman, A. J., & Dalziel, T. 2003. “Boards of Directors and Firm Performance: Integrating Agency and Resource Dependence Perspectives” . *Academy of Management Review*. Vol. 28. No. 3. pp. 383–396. Retrieved from <http://www.jstor.org/stable/30040728%5Cnhttp://about.jstor.org/terms>
- Hoechle, D. 2007. “Robust Standard Errors for Panel Regressions with Cross-Sectional Dependence” . *Stata Journal*. Vol. 7. No. 3. pp. 281–312. <http://doi.org/10.1177/1536867x0700700301>
- Hoitash, U., Hoitash, R., & Bedard, J. C. 2009. “Corporate Governance and Internal Control over Financial Reporting: A Comparison of Regulatory Regimes” . *The*

Accounting Review. Vol. 84. No. 3. pp. 839–867.
<http://doi.org/http://dx.doi.org/10.2139/>

Hooghiemstra, R., Hermes, N., Oxelheim, L., & Randdy, T. 2015. *The Impact of Board Internationalization on Earnings Management*. IFN Working Paper No. 1096. .

Hooghiemstra, R., Hermes, N., Oxelheim, L., & Randøy, T. 2019. “Strangers on the Board: The Impact of Board Internationalization on Earnings Management of Nordic Firms”. *International Business Review*. Vol. 28. No. 1. pp. 119–134.
<http://doi.org/10.1016/j.ibusrev.2018.08.007>

Hribar, P., Thorne, N., & Johnson, W. B. 2006. “Stock Repurchases as an Earnings Enagement” . *Journal of Accounting and Economics*. Vol. 41. No. 1. pp. 3–27.
<http://doi.org/10.1016/j.jacceco.2005.10.002>

Hsiao, C. 2007. “Panel Data Analysis-Advantages and Challenges”. *Test*. Vol. 16. No. 1. pp. 1–22. <http://doi.org/10.1007/s11749-007-0046-x>

Hsiao, C. 2014. *Analysis of Panel Data*. Third Edition. New York: Cambridge University Press.

Hsiao, D. F., Hu, Y., & Lin, J. W. 2016. “The Earnings Management Opportunity for US Oil and Gas Firms during the 2011 Arab Spring Event” . *Pacific Accounting Review*. Vol. 28. No. 1. pp. 71–91. <http://doi.org/10.1108/PAR-03-2014-0013>

Hsu, M.-F., & Wen, S.-Y. 2015. “The Influence of Corporate Governance in Chinese Companies on Discretionary Accruals and Real Earnings Management” . *Asian Economic and Financial Review*. Vol. 5. No. 3. pp. 391–406.
<http://doi.org/10.18488/journal.aefr/2015.5.3/102.3.391.406>

Hu, D., & Zheng, H. 2015. “Does Ownership Structure Affect the Degree of Corporate Financial Distress in China” . *Journal of Accounting in Emerging Economices*. Vol. 5. No. 1. pp. 35–50. <http://doi.org/10.1108/JAEE-09-2011-0037>

Huguet, D., & Gandía, J. L. 2016. “Audit and Earnings Management in Spanish SMEs” . *BRQ Business Research Quarterly*. Vol. 19. No. 3. pp. 171–187.
<http://doi.org/10.1016/j.brq.2015.12.001>

Huitema, B., & Laraway, S. 2009. “Autocorrelation”. In *Encyclopedia of Measurement and Statistics*. Retrieved from <https://www.researchgate.net/publication/280722480>

Hung, H. 1998. “A Typology of the Theories of The Roles of Governing Boards” . *Corporate Governance: An International Review*. Vol. 6. No. 2. pp. 101–111.
<http://doi.org/10.1111/1467-8683.00089>

Hutcheson, G. 2011. “Ordinary Least-Squares Regression”. *The SAGE Dictionary of Quantitative Management Research*. pp. 225–228.
<http://doi.org/10.4135/9781446251119.n67>

- Ibrahim, A., & Hanefah, M. M. 2016. "Board Diversity And Corporate Social Responsibility In Jordan" . *Journal of Financial Reporting and Accounting*. Vol. 14. No. 2. pp. 279–298. <http://doi.org/10.1108/jfra-06-2015-0065>
- Idris, M., AbuSiam, Y., & Nassar, M. 2018. "Board Independence, Earnings Management and The Moderating Effect of Family Ownership in Jordan" . *Management and Marketing*. Vol. 13. No. 2. pp. 985–994. <http://doi.org/10.2478/mmcks-2018-0017>
- Idris, M. I., AbuSiam, Y. I., & Ahmad, A. L. 2018. "The Impact Of External Auditor Size On The Relationship Between Audit Committee Effectiveness And Earnings Management" . *Investment Management and Financial Innovations*. Vol. 15. No. 3. pp. 122–130. [http://doi.org/10.21511/imfi.15\(3\).2018.10](http://doi.org/10.21511/imfi.15(3).2018.10)
- Idris, M. I. I. 2012. *The Impact of Ownership Structure and External Audit on Accruals and Real Activities Earnings Management in Jordan* . PhD Thesis, University of Gloucestershire. Retrieved from <http://eprints.glos.ac.uk/id/eprint/2331>
- Ijbara, K., & Khoury, G. 2009. "Corporate Governance and Company'S Performance of the Palestine Securities Exchange Listed Firms" . In *Creativity, Innovation and Management, Proceedings of the 10th International Conference Sousse, Tunisia, 25–28 November*. pp. 1227–1239. <http://doi.org/10.13140/2.1.5076.6724>
- Inaam, Z., & Khamoussi, H. 2016. "Audit Committee Effectiveness, Audit Quality, and Earnings Management: Meta-Analysis" . *International Journal of Law and Management*. Vol. 58. No. 2. <http://doi.org/http://dx.doi.org/10.1108/MRR-09-2015-0216>
- Ines, A. 2017. "The Effect of Discretionary Accruals on Financial Statement Fraud : The Case of the French Companies". *International Research Journal of Finance and Economics*. Vol. 1. No. 161. pp. 48–62.
- Iraya, C., Mwangi, M., & Muchoki, G. 2015. "The Effect of Corporate Governance Practices on Earningd Management of Company Listed at The Nairobi Securities Exchange" . *European Scientific Journal*. Vol. 11. No. 1. pp. 169–178. <http://doi.org/ISSN: 1857-7881>
- Isa, M. A., & Farouk, M. A. 2018. "A Study of The Effect of Diversity in the Board and the Audit Committee Composition on Earnings Management for Low and High Leveraged Banks in Nigeria." . *Journal of Accounting, Finance & Auditing Studies*. Vol. 4. No. 1. pp. 14–39. Retrieved from <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=128512820&%0Alang=ja&site=ehost-live>
- Ishak, Z., & Al-Ebel, A. M. 2013. "Board of Directors, Information Asymmetry, and Intellectual Capital Disclosure among Banks in Gulf Co-Operation Council" . *Jurnal Pengurusan*. Vol. 37. No. 1. pp. 33–43. <http://doi.org/10.17576/pengurusan-2013-37>

- Islam, M. A., Ali, R., & Ahmad, Z. 2011. "Is Modified Jones Model Effective in Detecting Earnings Management? Evidence from A Developing Economy" . *International Journal of Economics and Finance*. Vol. 3. No. 2. <http://doi.org/10.5539/ijef.v3n2p116>
- Jaafar, A., & El-Shawa, M. 2009. "Ownership Concentration, Board Characteristics and Performance: Evidence from Jordan" . *Accounting in Emerging Economies*. Vol. 9. pp. 73–95. [http://doi.org/10.1108/S1479-3563\(2009\)0000009005](http://doi.org/10.1108/S1479-3563(2009)0000009005)
- Jackson, A. B. 2018. "Discretionary Accruals: Earnings Management.. or Not?" . *A Journal of Accounting Finance and Business Studies*. Vol. 54. No. 2. pp. 136–153. <http://doi.org/10.1111/abac.12117>
- Jacoby, G., Li, J., & Liu, M. 2016. "Financial Distress, Political Affiliation And Earnings Management : The Case Of Politically Affiliated Private Firms" . *The European Journal of Finance*. Vol. 25. No. 6. pp. 508–523. <http://doi.org/10.1080/1351847X.2016.1233126>
- Jager, P. de. 2008. "Panel data techniques and accounting research" . *Meditari Accountancy Research*. Vol. 16. No. 2. pp. 53–68. <http://doi.org/10.1108/10222529200800012>
- Jaggi, B., & Leung, S. 2007. "Impact of Family Dominance on Monitoring of Earnings Management by Audit Committees: Evidence from Hong Kong" . *Journal of International Accounting, Auditing and Taxation*. Vol. 16. No. 1. pp. 27–50. <http://doi.org/10.1016/j.intaccaudtax.2007.01.003>
- Jaggi, B., & Tsui, J. 2007. "Insider Trading, Earnings Management and Corporate Governance: Empirical Evidence Based on Hong Kong Firms" . *Journal of International Financial Management and Accounting*. Vol. 18. No. 3. pp. 192–222. <http://doi.org/10.1111/j.1467-646X.2007.01012.x>
- Jamia, N. A. 2013. "Impact of Arab Spring Revolutions on Foreign Direct Investment Trends in the Spring Revolutions States and How to profit from them in Palestine" . *The Islamic University Journal of Economic and Management Studies*. Vol. 21. No. 1. pp. 427–447. Retrieved from <http://www.iugaza.edu.ps/ar/periodical/>
- Jennings, G. 2001. *Tourism Research*. Wiley. Retrieved from <https://books.google.com.my/books?id=crtkaaaacaaj>
- Jensen, M. C. 1993. "The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems" . *Journal of Finance*. Vol. 48. No. 3. pp. 831–880. <http://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Jensen, M. C., & Meckling, W. H. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure" . *Journal of Financial Economics*. Vol. 3. No. 4. pp. 305–360. [http://doi.org/10.1016/0304-405X\(76\)90026-X](http://doi.org/10.1016/0304-405X(76)90026-X)
- Jermias, J., & Gani, L. 2014. "The Impact of Board Capital and Board Characteristics on Firm Performance" . *British Accounting Review*. Vol. 46. No. 2. pp. 135–153. <http://doi.org/10.1016/j.bar.2013.12.001>

- Ji, X. D., Ahmed, K., & Lu, W. 2015. "The Impact of Corporate Governance and Ownership Structure Reforms on Earnings Quality in China" . *International Journal of Accounting and Information Management*. Vol. 23. No. 2. pp. 169–198. <http://doi.org/10.1108/IJAIM-05-2014-0035>
- Jiamsagul, S. 2007. *The Performance Effects of Transparency and Disclosure, and Board of Directors: The Case of Set100 Thailand* . National Institute of Development Administration. Retrieved from <https://repository.nida.ac.th/handle/662723737/568>
- Jiang, H., Habib, A., & Wang, S. 2018. "Real Earnings Management, Institutional Environment, and Future Operating Performance: An International Study" . *International Journal of Accounting*. Vol. 53. No. 1. pp. 33–53. <http://doi.org/10.1016/j.intacc.2018.02.004>
- Johari, N. H., Saleh, N. M., Jaffar, R., & Hassan, M. S. 2009. "The Influence Of Board Independence, Competency And Ownership On Earnings Management In Malaysia". *International Journal of Economics and Management*. Vol. 2. No. 2. pp. 281–306.
- Johl, S. K., Johl, S. K., Subramaniam, N., & Cooper, B. 2013. "Internal Audit Function, Board Quality and Financial Reporting Quality: Evidence from Malaysia" . *Managerial Auditing Journal*. Vol. 28. No. 9. pp. 780–814. <http://doi.org/10.1108/MAJ-06-2013-0886>
- Johnson, J. L., Daily, C. M., & Ellstrand, A. E. 1996. "Boards of Directors: A Review and Research Agenda" . *Journal of Management*. Vol. 22. No. 3. pp. 409–438. <http://doi.org/10.1177/014920639602200303>
- Jones, J. J. 1991. "Earnings Management During Import Relief Investigations" . *Journal of Accounting Research*. Vol. 29. No. 2. pp. 193. <http://doi.org/10.2307/2491047>
- Juhmani, I. 2017. "Audit Committee Characteristics and Earnings Management: The Case of Bahrain" . *International Journal of Accounting and Financial Reporting*. Vol. 7. No. 1. pp. 11–31. <http://doi.org/10.5296/ijafr.v7i1.10447>
- Kalbers, L. P., & Fogarty, T. J. 1993. "Audit Committee Effectiveness: An Empirical Investigation of the Contribution of Power" . *Auditing*. Vol. 12. No. 1. pp. 24.
- Kamardin, H., & Haron, H. 2011. "Internal Corporate Governance and Board Performance in Monitoring Roles" . *Journal of Financial Reporting and Accounting*. Vol. 9. No. 2. pp. 119–140. <http://doi.org/10.1108/19852511111173095>
- Kamaruddin, M. I. H., Hanefah, M. M., Shafii, Z., Salleh, S., & Zakaria, N. 2020. "Comparative Analysis on Shariah Governance in Malaysia: SGF 2010, IFSA 2013 and SGPD 2019" . *Journal of Public Administration and Governance*. Vol. 10. No. 1. pp. 110. <http://doi.org/10.5296/jpag.v10i1.16157>

- Kamarudin, K. A., Ismail, W. A. W., & Samsuddin, M. E. 2012. "The Influence of CEO Duality on the Relationship between Audit Committee Independence and Earnings Quality" . In *Procedia - Social and Behavioral Sciences*. Vol. 65, pp. 919–924. The Authors. <http://doi.org/10.1016/j.sbspro.2012.11.220>
- Karamanou, I., & Vafeas, N. 2005. "The Association between Corporate Boards , Audit Committees , and Management Earnings Forecasts : An Empirical Analysis" . *Journal of Accounting Research*. Vol. 43. No. 3. pp. 453–486. <http://doi.org/10.1111/j.1475-679X.2005.00177.x>
- Karjalainen, J. 2011. "Audit Quality and Cost of Debt Capital for Private Firms: Evidence from Finland" . *International Journal of Auditing*. Vol. 15. No. 1. pp. 88–108. <http://doi.org/10.1111/j.1099-1123.2010.00424.x>
- Kasim, N., Hashim, N. A. B., & Salman, S. A. 2016. "Conceptual Relationship between Corporate Governance and Audit Quality in Shari'ah Compliant Companies Listed on Bursa Malaysia" . *Modern Applied Science*. Vol. 10. No. 7. pp. 106. <http://doi.org/10.5539/mas.v10n7p106>
- Kazemian, S., & Sanusi, Z. M. 2015. "Earnings Management and Ownership Structure" . *Procedia Economics and Finance*. Vol. 31. No. 15. pp. 618–624. [http://doi.org/10.1016/S2212-5671\(15\)01149-1](http://doi.org/10.1016/S2212-5671(15)01149-1)
- Kent, P., Routledge, J., & Stewart, J. 2010. "Innate and Discretionary Accruals Quality and Corporate Governance" . *Accounting and Finance*. Vol. 50. No. 1. pp. 171–195. <http://doi.org/10.1111/j.1467-629X.2009.00321.x>
- Khalil, M., & Ozkan, A. 2016. "Board Independence, Audit Quality and Earnings Management: Evidence from Egypt" . *Journal of Emerging Market Finance*. Vol. 15. No. 1. pp. 84–118. <http://doi.org/10.1177/0972652715623701>
- Khlif, H., & Samaha, K. 2014. "Internal Control Quality, Egyptian Standards on Auditing and External Audit Delays: Evidence from the Egyptian Stock Exchange". *International Journal of Auditing*. Vol. 18. No. 2. pp. 139–154. <http://doi.org/10.1111/ijau.12018>
- Kim, S. H., An, Y., & Udawatte, P. 2020. "Does Foreign Ownership Restrict Earnings Management? The Case of China" . *Asian Academy of Management Journal of Accounting and Finance*. Vol. 16. No. 1. pp. 63–86.
- Kirkpatrick, G. 2009. "The corporate governance lessons from the financial crisis". *Financial Market Trends*. Vol. 1. pp. 61–87. <http://doi.org/10.1787/fmt-v2009-art3>
- Klai, N., & Omri, A. 2011. "Corporate Governance and Financial Reporting Quality: The Case of Tunisian Firms" . *International Business Research*. Vol. 4. No. 1. pp. 158–166. Retrieved from www.ccsenet.org/ibr
- Klein, A. 2002. "Audit Committee, Board of Director Characteristics, and Earnings Management" . *Journal of Accounting and Economics*. Vol. 33. No. 3. pp. 375–400. [http://doi.org/10.1016/S0165-4101\(02\)00059-9](http://doi.org/10.1016/S0165-4101(02)00059-9)

- Knaub, J. 2007. "Heteroscedasticity and Homoscedasticity" . In *Encyclopedia of Measurement and Statistics*. pp. 431–432. Thousand Oaks, CA: SAGE publications, In. <http://doi.org/10.4135/9781412952644.n201>
- Koh, P. 2003. "On the Association between Institutional Ownership and Aggressive Corporate Earnings Management in Australia". *The British Accounting Review*. Vol. 35. No. 1. pp. 105–128. [http://doi.org/10.1016/S0890-8389\(03\)00014-3](http://doi.org/10.1016/S0890-8389(03)00014-3)
- Kothari, S. P., Leone, A. J., & Wasley, C. E. 2005. "Performance Matched Discretionary Accrual Measures" . *Journal of Accounting and Economics*. Vol. 39. No. 1. pp. 163–197. <http://doi.org/10.1016/j.jacceco.2004.11.002>
- Koufopoulos, D. N. 2018. *The Effect of Organisational Demography on Board Characteristics : Findings from the Greek Manufacturing Sector* .
- Koufopoulos, D., Zoumbos, V., Argyropoulou, M., & Motwani, J. 2008. "Top Management Team and Corporate Performance: A Study of Greek Firms" . *Team Performance Management: An International Journal*. Vol. 14. No. 7–8. pp. 340–363. <http://doi.org/10.1108/13527590810912322>
- Krause, R., Semadeni, M., & Cannella, A. A. 2014. "CEO Duality: A Review and Research Agenda" . *Journal of Management*. Vol. 40. No. 1. pp. 256–286. <http://doi.org/10.1177/0149206313503013>
- Krauss, S. E. 2005. "Research Paradigms and Meaning Making: A Primer". *American Journal of Psychiatry*. <http://doi.org/10.1176/appi.ajp.162.10.1985>
- Kutum, I. 2015. "Board Characteristics and Firm Performance: Evidence from Palestine". *European Journal of Accounting Auditing and Finance Research*. Vol. 3. No. 3. pp. 32–47. Retrieved from <https://ssrn.com/abstract=2575460>
- La Porta, R., Lopez-De-Silanes, F., & Shleifer, A. 1999. "Corporate Ownership around the World" . *Journal of Finance*. Vol. 54. No. 2. pp. 471–517. <http://doi.org/10.1111/0022-1082.00115>
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. W. 1998. "Law and Finance" *Journal of Political Economy*. Vol. 106. No. 6. pp. 1113–1155.
- La Porta, R., Lopez-De-Silanes, F., Shleifer, A., & Vishny, R. W. 1997. "Legal Determinants of External Finance" . *The Journal of Finance*. Vol. 52. No. 3. pp. 1131–1150. Retrieved from http://works.bepress.com/florencio_lopez_de_silanes/19
- Laallam, A., Alom, F., & Mohamad, A. 2017. "The Effects of Corporate Governance Attributes and Code Amendments on the Performance of Malaysian Trading and Services Firms" . *International Journal of Economics and Business Research*. Vol. 13. No. 1. pp. 72–94. <http://doi.org/10.1504/ijebr.2017.10002645>
- Laing, D., & Weir, C. M. 1999. "Governance Structures, Size and Corporate Performance in UK Firms" . *Management Decision*. Vol. 37. No. 5. pp. 457–464. <http://doi.org/10.1108/00251749910274234>

- Larker, D., & Tayan, B. 2016. "Chairman and CEO The Controversy Over Board Leadership Structure" . *Stanford CLOser Look Series*. No. 1998. pp. 1–11. Retrieved from https://www.jpmorganchase.com/corporate/investor-relations/document/2013AR_Chairman-CEO_letter.pdf
- Larsen, M. D. 2006. "Longitudinal and Panel Data: Analysis and Applications in the Social Sciences" . *Journal of the American Statistical Association*. Vol. 101. No. 473. pp. 402–402. <http://doi.org/10.1198/jasa.2006.s88>
- Latif, A. S., & Abdullah, F. 2015. "The Effectiveness of Corporate Governance in Constraining Earnings Management in Pakistan" . *The Lahore Journal of Economics*. Vol. 20. No. 1. pp. 135–155. <http://doi.org/10.35536/lje.2015.v20.i1.a5>
- Laux, C., & Laux, V. 2009. "Board committees, CEO compensation, and earnings management" . *Accounting Review*. Vol. 84. No. 3. pp. 869–891. <http://doi.org/10.2308/accr.2009.84.3.869>
- Lefort, F., & Urzúa, F. 2008. "Board Independence, Firm Performance and Ownership Concentration: Evidence from Chile" . *Journal of Business Research*. Vol. 61. No. 6. pp. 615–622. <http://doi.org/10.1016/j.jbusres.2007.06.036>
- Lemma, T. T., Negash, M., Mlilo, M., & Lulseged, A. 2018. "Institutional Ownership, Product Market Competition, and Earnings Management: Some Evidence from International Data" . *Journal of Business Research*. Vol. 90. pp. 151–163. <http://doi.org/10.1016/j.jbusres.2018.04.035>
- Leventis, S., & Dimitropoulos, P. 2012. "The Role of Corporate Governance on Earnings Management: Experience from US Banks" . *Journal of Applied Accounting Research*. Vol. 13. No. 2. pp. 161–177. <http://doi.org/10.1108/09675421211254858>
- Li, K., Lu, L., Mittoo, U. R., & Zhang, Z. 2015. "Board Independence, Ownership Concentration and Corporate Performance-Chinese Evidence" . *International Review of Financial Analysis*. Vol. 41. pp. 162–175. <http://doi.org/10.1016/j.irfa.2015.05.024>
- Lin, J. W., & Hwang, M. I. 2010. "Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis" . *International Journal of Auditing*. Vol. 14. No. 1. pp. 57–77. <http://doi.org/10.1111/j.1099-1123.2009.00403.x>
- Lin, J. W., Li, J. F., & Yang, J. S. 2006. "The Effect of Audit Committee Performance on Earnings Quality" . *Managerial Auditing Journal*. Vol. 21. No. 9. pp. 921–933. <http://doi.org/10.1108/02686900610705019>
- Lin, T., Hutchinson, M., & Percy, M. 2013. "Earnings Management and the Role of the Audit Committee : An Investigation Of The Influence of Cross- Listing and Government Officials on the Audit Committee" . *Journal of Management & Governance*. Vol. 19. No. 1. pp. 197–227. <http://doi.org/10.1007/s10997-013-9284-3>

- Lipton, M., & Lorsch, J. W. 1992. "A Modest Proposal for Improved Corporate Governance: Business Source". *The Business Lawyer*. Vol. 48. No. 1. pp. 59–77. <http://doi.org/10.1525/sp.2007.54.1.23>.
- Lisic, L. L., Neal, T. L., Zhang, I. X., & Zhang, Y. 2016. "CEO Power, Internal Control Quality, and Audit Committee Effectiveness in Substance Versus in Form". *Contemporary Accounting Research*. Vol. 33. No. 3. pp. 1199–1237. <http://doi.org/10.1111/1911-3846.12177>
- Liu, Y., Miletkov, M. K., Wei, Z., & Yang, T. 2015. "Board Independence and Firm Performance in China". *Journal of Corporate Finance*. Vol. 30. No. 1. pp. 223–244. <http://doi.org/10.1016/j.jcorpfin.2014.12.004>
- Lo, K. 2008. "Earnings Management and Earnings Quality". *Journal of Accounting and Economics*. Vol. 45. No. 2–3. pp. 350–357. <http://doi.org/10.1016/j.jacceco.2007.08.002>
- Lopes, A. P. 2018. "Audit Quality and Earnings Management: Evidence from Portugal". *Athens Journal of Business and Economics*. Vol. 4. No. 2. pp. 179–192. <http://doi.org/10.30958/ajbe/v4i2>
- Makhlouf, M. H., Laili, N. H., Basah, M. Y. A., & Ramli, N. A. 2017. "Board of Directors' Effectiveness and Firm Performance: Evidence from Jordan". *Research Journal of Finance and Accounting*. Vol. 8. No. 18. pp. 23–34. Retrieved from <https://www.researchgate.net/publication/320130813>
- Makhlouf, M. H., Laili, N. H., Ramli, N. A., Al-Sufy, F., & Basah, M. Y. 2018. "Board of Directors, Firm Performance and the Moderating Role of Family Control in Jordan". *Academy of Accounting and Financial Studies Journal*. Vol. 22. No. 5. pp. 1–15.
- Makhlouf, M. H. S. 2017. *The Moderating Effect of Directors' Demographic Characteristics and Family Control on the Relationship between Board of Director S' Effectiveness and Firm Performance in Jordan*. Uinversiti Sians Islam Malaysia.
- Mangena, M., Tauringana, V., & Chamisa, E. 2012. "Corporate Boards, Ownership Structure and Firm Performance in an Environment of Severe Political and Economic Crisis". *British Journal of Management*. Vol. 23. No. S1. pp. 2–19. <http://doi.org/10.1111/j.1467-8551.2011.00804.x>
- Marashdeh, Z. M. S. 2014. *The Effect of Corporate Governance on Firm Performance in Jordan*. University of Central Lancashire.
- Masud, M. H., Anees, F., & Ahmed, H. 2017. "Impact of Corporate Diversification on Earnings Management". *Journal of Indian Business Research*. Vol. 9. No. 2. pp. 82–106. <http://doi.org/10.1108/JIBR-06-2015-0070>
- McMullen, D. A. 1996. "Audit Committee Performance: An Investigation of the Consequences Associated with Audit Committees". *Auditing: A Journal of Practice & Theory*. Vol. 15. No. 1. pp. 87–103.

- McNichols, M. F. 2000. "Research Design Issues in Earnings Management Studies". *Journal of Accounting and Public Policy*. Vol. 19. No. 4–5. pp. 313–345. [http://doi.org/10.1016/S0278-4254\(00\)00018-1](http://doi.org/10.1016/S0278-4254(00)00018-1)
- McNichols, M., & Wilson, G. P. 1988. "Evidence of Earnings Management from the Provision for Bad Debts". *Journal of Accounting Research*. Vol. 26. No. 1988. pp. 1-31. <http://doi.org/10.2307/2491176>
- McVay, S. E. 2006. "Management Using Classification Shifting: Special of Core Earnings and Special Items". *The Accounting Review*. Vol. 81. No. 3. pp. 501–531.
- Miller, D., & Friesen, P. H. 1977. "Strategy-Making in Context: Ten Empirical Archetypes". *Journal of Management Studies*. Vol. 14. No. 3. pp. 253–280.
- Ming, T. C., & Gee, C. S. 2008. "The Influence of Ownership Structure on the Corporate Performance of Malaysian Public Listed Companies". *Asean Economic Bulletin*. Vol. 25. No. 2. pp. 195–208. <http://doi.org/10.1355/ae25-2e>
- Mnif, A. T., & Kammoun, A. 2015. "Arab Spring and Stock Market Crises: Evidence from the Countries in the MENA Region". *Global Advanced Research Journal of Management and Business Studies*. Vol. 4. No. 7. pp. 267–278.
- Mohamad, M. H. S., Rashid, H. M. A., & Shawtari, F. A. M. 2012. "Corporate Governance and Earnings Management in Malaysian Government Linked Companies: The Impact of GLCS Transformation Policy". *Asian Review of Accounting*. Vol. 20. No. 3. pp. 241–258. <http://doi.org/10.1108/13217341211263283>
- Monem, R. M. 2003. "Earnings Management in Response to the Introduction of the Australian Gold Tax". *Contemporary Accounting Research*. Vol. 20. No. 4. pp. 747–774. <http://doi.org/10.1506/KC7W-C1VN-Y5D4-NAV4>
- Morck, R., Shleifer, A., & Vishny, R. W. 1988. "Management ownership and market valuation. An empirical analysis". *Journal of Financial Economics*. Vol. 20. No. C. pp. 293–315. [http://doi.org/10.1016/0304-405X\(88\)90048-7](http://doi.org/10.1016/0304-405X(88)90048-7)
- Moslemany, R. El, & Nathan, D. 2019. "Ownership structure and Earnings Management: evidence from Egypt". *International Journal of Business and Economic Development*. Vol. 7. No. 1. pp. 18–32.
- Mulili, B. M., & Wong, P. 2011. "Corporate Governance Practices in Developing Countries: The Case for Kenya". *International Journal of Business Administration*. Vol. 2. No. 1. pp. 14–27. <http://doi.org/10.5430/ijba.v2n1p14>
- Mustafa, S. T., & Ben Youssef, N. 2010. "Audit Committee Financial Expertise and Misappropriation of Assets". *Managerial Auditing Journal*. Vol. 25. No. 3. pp. 208–225. <http://doi.org/10.1108/02686901011026323>
- Naser, K., Al-Hussaini, A., Al-Kwari, D., & Nuseibeh, R. 2006. "Determinants of Corporate Social Disclosure in Developing Countries: The Case of Qatar".

Advances in International Accounting. Vol. 19. No. 06. pp. 1–23.
[http://doi.org/10.1016/S0897-3660\(06\)19001-7](http://doi.org/10.1016/S0897-3660(06)19001-7)

National Corporate Governance Committee. “Code of Corporate Governance in Palestine (PCCG)”. (2009). Retrieved from [http://www.hawkama.ps/Comp_Gov_Records/Corporate Governance Translation \(English\).pdf](http://www.hawkama.ps/Comp_Gov_Records/Corporate_Governance_Translation_(English).pdf)

Nazir, M. S., & Afza, T. 2018. “Does Managerial Behavior of Managing Earnings Mitigate the Relationship between Corporate Governance and Firm Value? Evidence from an Emerging Market” . *Future Business Journal*. Vol. 4. No. 1. pp. 139–156. <http://doi.org/10.1016/j.fbj.2018.03.001>

Nelson, S. P., & Devi, S. 2013. “Audit Committee Experts and Earnings Quality- Terjemahan” . *Corporate Governance*. Vol. 13. No. 4. pp. 335–351. <http://doi.org/10.108/CG-02-2011>

Neuman, W. L. 1997. *Social Research Methods: Qualitative and Quantitative Approaches*. 3rd Editio. Boston: Allyn and Bacon.

Ngamchom, W. 2015. “Impact of Board Effectiveness and Shareholders Structure on Earnings Management in Thailand” . *Review of Integrative Business & Economics Research*. Vol. 4. No. 2. pp. 342–354. <http://doi.org/10.1016/j.geotexmem.2008.01.001>

Nguyen, T., Nguyen, H. G. (Lily), & Yin, X. 2013. “Corporate Governance and Corporate Financing and Investment during the 2007-2008 Financial Crisis” . In *4th Conference on Financial Markets and Corporate Governance*. pp. 1–52. <http://doi.org/10.1111/fima.12071>

Niu, F. F. 2006. “Corporate Governance and the Quality of Accounting Earnings: A Canadian Perspective. *International Journal of Managerial Finance*. Vol. 2. No. 4. pp. 302–327. <http://doi.org/10.1108/17439130610705508>

Nunnally, J. C., & Bernstein, I. H. 1999. “Psychometric theory” . *Journal of Psychoeducational Assessment*. Vol. 17. pp. 275–280.

O’Sullivan, M., Percy, M., & Stewart, J. 2008. “Australian evidence on corporate governance attributes and their association with forward-looking information in the annual report” . *Journal of Management and Governance*. Vol. 12. No. 1. pp. 5–35. <http://doi.org/10.1007/s10997-007-9039-0>

Obaidat, A. N. 2017. “Income Smoothing Behavior at the Times of Political Crises” . *International Journal of Academic Research in Accounting, Finance and Management Sciences*. Vol. 7. No. 2. <http://doi.org/10.6007/IJARAFMS/v7-i2/2752>

Oberholzer-Gee, F., & Wulf, J. 2012. *Earnings Management from the Bottom Up: An Analysis of Managerial Incentives Below the CEO* (Harvard Business School Strategy Unit Working Paper No. 12-056).

- Odewale, R. W. 2016. *Corporate Governance Characteristics , Company Performance and Executive Compensation : the Case of Nigeria* Odewale , Robert Waidi Doctor of Philosophy Universiti Utara Malaysia January 2016 . Universiti Utara Malaysia Thesis.
- Oehmichen, J. 2018. “East Meets West — Corporate Governance in Asian Emerging Markets : A Literature Review and Research Agenda” . *International Business Review*. Vol. 27. No. 2. pp. 465–480. <http://doi.org/10.1016/j.ibusrev.2017.09.013>
- Okpala, K. E. 2012. “Audit Committe and Integrity of Financial Statements: A Preventive Mechanism for Corporate Failure” . *Australian Journal of Business and Management Research*. Vol. 2. No. 8. pp. 32–40. Retrieved from <http://www.ajbmr.com/articlepdf/aus-28-08i8n2a5.pdf>
- Omran, M. M., Bolbol, A., & Fatheldin, A. 2008. “Corporate Governance and Firm Performance in Arab Equity Markets: Does Ownership Concentration Matter?” . *International Review of Law and Economics*. Vol. 28. No. 1. pp. 32–45. <http://doi.org/10.1016/j.irl.2007.12.001>
- Organisation for Economic Co-Operation and Development (OECD). 1999. *OECD Principles of Corporate Governance . Meeting of the OECD Council at Ministerial Level*.
- Oscar, T.-R. 2007. *Panel Data Analysis Fixed and Random Effects using Stata* . Princeton University.
- Osma, B. G., & Nogueira, B. G. D. A. 2007. “The Effect of The Board Composition and its Monitoring Committees on Earnings Management: Evidence from Spain” . *Corporate Governance: An International Review*. Vol. 15. No. 6. pp. 1413–1428. <http://doi.org/10.1111/j.1467-8683.2007.00654.x>
- Outa, E. R., Eisenberg, P., & Ozili, P. K. 2017. “The Impact of Corporate Governance Code on Earnings Management in Listed Non-Financial Firms” . *Journal of Accounting in Emerging Economies*. Vol. 7. No. 4. pp. 428–444. <http://doi.org/10.1108/JAEE-09-2016-0081>
- Oxelheim, L., & Randøy, T. 2003. “The Impact of Foreign Board Membership on Firm Value” . *Journal of Banking and Finance*. Vol. 27. No. 12. pp. 2369–2392. [http://doi.org/10.1016/S0378-4266\(02\)00395-3](http://doi.org/10.1016/S0378-4266(02)00395-3)
- Pagano, M., & Volpin, P. F. 2005. “The Political Economy of Corporate Governance” . *American Economic Review*. Vol. 95. No. 4. pp. 1005–1030. <http://doi.org/10.1016/j.biortech.2017.12.020>
- Palestine Economy Portal (PEP). 2016. “Globalcom: financial losses and suspension of its shares on the stock exchange” . Retrieved September 3, 2020, from <https://www.palestineeconomy.ps/ar/Article/60ac4ay6335562Y60ac4a>
- Palestine Exchange (PEX). 2009. *Annual Report* . Retrieved from <https://web.pex.ps/>
- Palestine Exchange (PEX). 2012. *Annual Report* . Retrieved from <https://web.pex.ps/>

- Palestine Exchange (PEX). 2013. *Annual Report* . Retrieved from <https://web.pex.ps/>
- Palestine Exchange (PEX). 2015. *Annual Report* . Retrieved from <https://web.pex.ps/>
- Palestine Exchange (PEX). 2016. *Annual Report*. Retrieved from <https://web.pex.ps/>
- Palestine Exchange (PEX). 2018. *Annual Report*. Retrieved from <https://web.pex.ps/>
- Palestine Monetary Authority (PMA). 2011. Retrieved from <https://www.pma.ps/>
- Palestine Monetary Authority (PMA). 2013. Retrieved from <https://www.pma.ps/>
- Palestine Monetary Authority (PMA). 2014. Retrieved from <https://www.pma.ps/>
- Palestine news and Information Agency (WAFA). 2016. “The Palestine Exchange has Stopped Trading the Shares of the Arab Real Estate Corporation ‘ARE’” . Retrieved September 30, 2020, from http://www.wafa.ps/ar_page.aspx?id=e8PTRHa.
- Pallant, J. 2013. “SPSS Survival Manual: A Step by Step Guide to Data Analysis Using IBM SPSS” . *Australian and New Zealand Journal of Public Health*. Vol. 37. No. 6. pp. 597–598. <http://doi.org/10.1111/1753-6405.12166>
- Pappas, K. 2015. *Three Essays on Earnings Management : Evidence from the UK* . Manchester Business School Thesis.
- Parveen, S., Malik, N., Mahmood, Y., & Jan, F. A. 2016. “Impact of Ownership Structure on Earnings Management : Evidence from Pakistani Banking Sector” . *Journal of Proverty, Investment and Development*. Vol. 23. No. 1. pp. 24–34.
- Patterson, E. R., & Smith, J. R. 2007. “The Effects of Sarbanes-Oxley on Auditing and Internal Control Strength” . *Accounting Review*. Vol. 82. No. 2. pp. 427–455. <http://doi.org/10.2308/accr.2007.82.2.427>
- Peasnell, K. V., Pope, P. F., & Young, S. 2005. “Board Monitoring and Earnings Management: Do Outside Directors Influence Abnormal Accruals?” . *Journal of Business Finance and Accounting*. Vol. 32. No. 8. pp. 1311–1346.
- Pérez-Calero, L., Villegas, M. del M., & Barroso, C. 2016. “A Framework for Board Capital” . *Corporate Governance*. Vol. 16. No. 3. pp. 452–475. <http://doi.org/10.1108/CG-10-2015-0146>
- Pfeffer, J. 1973. “Environment Linkage Size , Composition , and Function of Hospital Boards of Directors : A Study of Organization- Environment Linkage”. *Administrative Science Quarterly*. Vol. 18. No. 3. pp. 349–364.
- Pham, H. Y., Chung, R. Y.-M., Roca, E., & Bao, B.-H. 2019. “Discretionary Accruals: Signalling or Earnings Management in Australia?” . *Accounting and Finance*. Vol. 59. No. 2. pp. 1383–1413. <http://doi.org/10.1111/acfi.12275>

- Pincus, K., Rusbarsky, M., & Wong, J. 1989. "Voluntary Formation of Corporate Audit Committees Among NASDAQ Firms" . *Journal of Accounting and Public Policy*. Vol. 8. No. 4. pp. 239–265. [http://doi.org/10.1016/0278-4254\(89\)90014-8](http://doi.org/10.1016/0278-4254(89)90014-8)
- Ping, Z., & Wing, A. 2011. "Corporate Governance: A Summary Review on Different Theory Approaches" . *International Research Journal of Finance and Economics*. Vol. 68. No. 68. pp. 7–13. <http://doi.org/10.1016/j.amjopharm.2009.12.002>
- Pornupatham, S. 2006. *An Empirical Examination of Earnings Management, Audit Quality and Corporate Governance in Thailand* . University of Wales Thesis.
- Ramadan, A. 2009. *Determinants of Capital Structure and the Firm's Financial Performance: An Application on the UK Capital Market*. PhD thesis, University of Surrey, UK.
- Ramdani, D., & Witteloostuijn, A. Van. 2010. "The Impact of Board Independence and CEO Duality on Firm Performance: A Quantile Regression Analysis for Indonesia, Malaysia, South Korea and Thailand" . *British Journal of Management*. Vol. 21. No. 3. pp. 607–627. <http://doi.org/10.1111/j.1467-8551.2010.00708.x>
- Ramly, Z. 2013. "Exploring the Effect of Ownership Structure on Debt Cost of Malaysian Listed Firms: A Panel Data Analysis" . *Actual Problems of Economics*. Vol. 144. No. 6. pp. 391–400.
- Reddy, K., Locke, S., & Scrimgeour, F. 2010. "The Efficacy of Principle-Based Corporate Governance Practices and Firm Financial Performance an Empirical Investigation" . *International Journal of Managerial Finance*. Vol. 6. No. 3. pp. 190–219. <http://doi.org/10.1108/17439131011056224>
- Riwayati, H. E., Markonah, & Siladjaja, M. 2016. "Implementation of Corporate Governance Influence to Earnings Management" . In *Procedia - Social and Behavioral Sciences*. Vol. 219, pp. 632–638. <http://doi.org/10.1016/j.sbspro.2016.05.044>
- Robson, C. 2002. *Real World Research: A Resource for Social Scientists and Practitioner-Researchers*. Vol. 2. Oxford: Blackwell.
- Roe, M. J. 2003. "Political Determinants of Corporate Governance: Political Context, Corporate Impact" . *The American Journal of Comparative Law*. Vol. 52. No. 3. pp. 1–10. <http://doi.org/10.2307/4144483>
- Roodposhti, F. R., & Chashmi, S. a N. 2010. "The Effect of Board Composition and Ownership Concentration on Earnings Management: Evidence from Iran". *Engineering and Technology*. Vol. 4. No. 6. pp. 165–171.
- Rose, C. 2007. "Does Female Board Representation Influence Firm Performance ? The Danish Evidence" . *Corporate Governance*. Vol. 15. No. 2. pp. 404–413. <http://doi.org/10.1111/j.1467-8683.2007.00570.x>

- Sajjad, T., Abbas, N., Hussain, S., & SabeehUllah, A. W. 2019. “The Impact of Corporate Governance, Product Market Competition on Earning Management Practices”. *Journal of Managerial Sciences*. Vol. 13. No. 2. pp. 59–83.
- Saleem, F., Alifiah, M. N., & Tahir, M. S. 2016. “The Effectiveness of Monitoring Mechanisms for Constraining Earnings Management: A Literature Survey for a Conceptual Framework” . *International Journal of Economics and Financial Issues*. Vol. 6. No. 3. pp. 209–214.
- Saleh, M. W. A., & Islam, M. A. 2020. “Does Board Characteristics Enhance Firm Performance? Evidence from Palestinian Listed Companies” . *International Journal of Multidisciplinary Sciences and Advanced Technology*. Vol. 1. No. 4. pp. 84–95.
- Saleh, M. W. A., Latif, R. A., Bakar, F. A., & Maigoshi, Z. S. 2020. “The Impact of Multiple Directorships, Board Characteristics, and Ownership on the Performance of Palestinian Listed Companies” . *International Journal of Accounting, Auditing and Performance Evaluation*. Vol. 16. No. 1. pp. 63–80. <http://doi.org/10.1504/IJAPE.2020.106774>
- Saleh, N. M., Iskandar, T. M., & Mohd Mohid Rahmat. 2007. “Audit Committee Characteristics and Earnings Management: Evidence from Malaysia” . *Asian Review of Accounting*. Vol. 15. No. 2. pp. 147–163. <http://doi.org/10.1108/13217340710823369>
- Salloum, C., Azzi, G., & Gebrayel, E. 2014. “Audit Committee and Financial Distress in the Middle East Context: Evidence of the Lebanese Financial Institutions”. *International Strategic Management Review*. Vol. 2. No. 1. pp. 39–45. <http://doi.org/10.1016/j.ism.2014.09.001>
- Samaha, K., & Abdallah, S. 2012. “Further Evidence on Web-Based Corporate Disclosures in Developed Versus Developing Countries: A Comparative Analysis of Nature and Determinants in Egypt and the United Kingdom” . *International Journal of Disclosure and Governance*. Vol. 9. No. 2. pp. 148–180. <http://doi.org/10.1057/jdg.2011.17>
- Sánchez-Ballesta, J. P., & García-Meca, E. 2007. “Ownership Structure, Discretionary Accruals and the Informativeness of Earnings” . *Corporate Governance: An International Review*. Vol. 15. No. 4. pp. 677–691. <http://doi.org/10.1111/j.1467-8683.2007.00596.x>
- Saona, P., Muro, L., & Alvarado, M. 2020. “How do the Ownership Structure and Board of Directors’ Features Impact Earnings Management? The Spanish Case” . *Journal of International Financial Management and Accounting*. Vol. 31. No. 1. pp. 98–133. <http://doi.org/10.1111/jifm.12114>
- Saravanan, P. 2012. “Corporate Governance and Company Performance: A Study with Reference to Manufacturing Firms in India” . *SSRN Electronic Journal*. pp. 1–22. <http://doi.org/10.2139/ssrn.2063677>

- Sarkar, J., Sarkar, S., & Sen, K. 2008. "Board of Directors and Opportunistic Earnings Management: Evidence from India" . *Journal of Accounting, Auditing and Finance*. Vol. 23. No. 4. pp. 517–551. <http://doi.org/10.1177/0148558X0802300405>
- Saunders, M., Lewis, P., & Thornhill, A. 2009. *Research Methods for Business Students*. 5th ed. Harlow, Essex: Pearson Education/Pearson Education SECP.
- Schiehll, E. 2006. "Ownership Structure, Large Inside/Outside Shareholders, and Firm Performance: Evidence from Canada". *Corporate Ownership and Control*. Vol. 3. No. 3 A. pp. 96–112. <http://doi.org/10.22495/cocv3i3p8>
- Schipper, K. 1989. "Comentary on Earnings Management". *Accounting Horizons*. Vol. 3. No. 4. pp. 91–102.
- Schulzea, W. S., Lubatkin, M. H., & Dino, R. N. 2003. "Commentary on: 'Toward a Theory of Agency and Altruism in Family Firms'" . *Journal of Business Venturing*. Vol. 18. No. 4. pp. 491–494. [http://doi.org/10.1016/S0883-9026\(03\)00056-9](http://doi.org/10.1016/S0883-9026(03)00056-9)
- Shah, S. Z. A., Butt, S. A., & Hasan, A. 2009. "Corporate Governance and Earnings Management an Empirical Evidence form Pakistani Listed Companies" . *European Journal of Scientific Research*. Vol. 26. No. 4. pp. 624–638. Retrieved from <http://www.eurojournals.com/ejsr.htm>
- Shan, Y. G. 2015. "Value Relevance, Earnings Management and Corporate Governance in China" . *Emerging Markets Review*. Vol. 23. No. 1. pp. 186–207. <http://doi.org/10.1016/j.ememar.2015.04.009>
- Shanikat, M., & Abbadi, S. S. 2011. "Assessment of Corporate Governance in Jordan: An Empirical Study." . *Australasian Accounting, Business and Finance Journal*. Vol. 5. No. 3. pp. 93–106. <http://doi.org/10.1007/s00347-007-1582-1>
- Sharma, A., & Mehta, N. 2013. "Reasoning with Missing Values in Multi Attribute Datasets" . *International Journal of Advanced Research in Computer Science and Software Engineering*.
- Sharma, V. D., & Kuang, C. 2014. "Voluntary audit committee characteristics, incentives, and aggressive earnings management: Evidence from New Zealand" . *International Journal of Auditing*. Vol. 18. No. 1. pp. 76–89. <http://doi.org/10.1111/ijau.12013>
- Sharma, V. D., Sharma, D. S., & Ananthanarayanan, U. 2011. "Client Importance and Earnings Management: The Moderating Role of Audit Committees" . *Auditing: A Journal of Practice & Theory*. Vol. 30. No. 3. pp. 125–156. <http://doi.org/10.2308/ajpt-10111>
- Shawtari, F. A., Har Sani Mohamad, M., Abdul Rashid, H. M., & Ayedh, A. M. 2017. "Board Characteristics and Real Performance in Malaysian State-Owned Enterprises (SOEs)" . *International Journal of Productivity and Performance Management*. Vol. 66. No. 8. pp. 1064–1086. <http://doi.org/10.1108/IJPPM-12-2015-0188>

- Shawtari, F., Har, M., Mohamad, S., Majdi, H., Rashid, A., & Salem, M. A. 2015. "Corporate Governance Mechanisms and Unmanaged Earnings: Empirical Evidence from Malaysian Government Linked Companies" . *Corporate Board: Role, Duties & Composition*. Vol. 11. No. 2. pp. 98–111. <http://doi.org/10.22495/cbv11i2art8>
- Shayan-Nia, M., Sinnadurai, P., Mohd-Sanusi, Z., & Hermawan, A. Ni. A. 2017. "How Efficient Ownership Structure Monitors Income Manipulation? Evidence of Real Earnings Management Among Malaysian Firms" . *Research in International Business and Finance*. Vol. 41. pp. 54–66. <http://doi.org/10.1016/j.ribaf.2017.04.013>
- Shehata, N. F. 2015. "Development of Corporate Governance Codes in the GCC: An Overview" . *Corporate Governance*. Vol. 15. No. 3. pp. 315–338. <http://doi.org/10.1108/CG-11-2013-0124>
- Shleifer, A., & Vishny, R. W. 1986. "Large Shareholders and Corporate Control" . *Journal of Political Economy*. Vol. 94. No. 3, Part 1. pp. 461–488. <http://doi.org/10.1086/261385>
- Siagian, F. T., & Tresnaningsih, E. 2011. "The Impact of Independent Directors and Independent Audit Committees on Earnings Quality Reported by Indonesian Firms" . *Asian Review of Accounting*. Vol. 19. No. 3. pp. 192–207. <http://doi.org/10.1108/13217341111185128>
- Smith, R. 2003. *Audit Committees Combined Code Guidance*. Retrieved from www.dti.gov.uk/cld/non_exec_review
- Soliman, Mohamed M., & Ragab, A. A. 2014. "Audit Committee Effectiveness, Audit Quality and Earnings Management: an Empirical Study of the Listed Companies in Egypt" . *Research Journal of Finance and Accounting*. Vol. 5. No. 2. pp. 155–166.
- Soliman, Mohamed Moustafa, & Ragab, A. A. 2013. "Board of Director's Attributes and Earning Management: Evidence from Egypt" . In *Proceedings of 6th International Business and Social Sciences Research Conference*. pp. 1–20.
- Stubben, S. R. 2010. "Discretionary Revenues as a Measure of Earnings Management" . *Accounting Review*. Vol. 85. No. 2. pp. 695–717. <http://doi.org/10.2308/accr.2010.85.2.695>
- Subramanyam, K. R. 1996. "The Pricing of Discretionary Accruals" . *Journal of Accounting and Economics*. Vol. 22. No. 1–3. pp. 249–281. [http://doi.org/10.1016/S0076-6879\(79\)60065-4](http://doi.org/10.1016/S0076-6879(79)60065-4)
- Sugata Roychowdhury. 2006. "Earnings Management through Real Activities Manipulation and Corporate Governance Mechanism Model" . *Journal of Accounting and Economics*. Vol. 42. No. 3. pp. 335–370. <http://doi.org/10.1016/j.jacceco.2006.01.002>

- Sun, J., Cahan, S. F., & Emanuel, D. 2009. "Compensation Committee, Governance Quality, Chief Executive Officer Stock Option Grants, and Future Firm Performance" . *Journal of Banking and Finance*. Vol. 33. No. 8. pp. 1507–1519. <http://doi.org/10.1016/j.jbankfin.2009.02.015>
- Sun, J., Lan, G., & Liu, G. 2014. "Independent Audit Committee Characteristics and Real Earnings Management" . *Managerial Auditing Journal*. Vol. 29. No. 2. pp. 153–172. <http://doi.org/10.1108/MAJ-05-2013-0865>
- Sun, J., Liu, G., & Lan, G. 2011. "Does Female Directorship on Independent Audit Committees Constrain Earnings Management?" . *Journal of Business Ethics*. Vol. 99. No. 3. pp. 369–382. <http://doi.org/10.1007/s10551-010-0657-0>
- Suprianto, E., Suwarno, S., Murtini, H., & Sawitri, D. 2017. "Audit Committee Accounting Expert and Earnings Management with ' Status ' Audit Committee as Moderating Variable" . *Indonesian Journal of Sustainability Accounting and Management*. Vol. 1. No. 2. pp. 49–58. <http://doi.org/10.28992/ijsam.v1i2.16>
- Tabassum, N., Kaleem, A., & Nazir, M. S. 2015. "Real Earnings Management and Future Performance" . *Global Business Review*. Vol. 16. No. 1. pp. 21–34. <http://doi.org/10.1177/0972150914553505>
- Tang, H. W. 2012. "Can Corporate Governance Discipline Opportunistic Earnings Management during IPO Process?" . *International Journal of Revenue Management*. Vol. 6. No. 3–4. pp. 199–220. <http://doi.org/10.1504/IJRM.2012.050384>
- Teoh, S. H., Welch, I., & Wong, T. J. 1998. "Earnings Management and the Underperformance of Seasoned Equity Offerings" . *Journal of Financial Economics*. Vol. 50. No. 1. pp. 63–99. [http://doi.org/10.1016/S0304-405X\(98\)00032-4](http://doi.org/10.1016/S0304-405X(98)00032-4)
- Teshima, N., & Shuto, A. 2008. "Managerial Ownership and Earnings Management: Theory and Empirical Evidence from Japan" . *Journal of International Financial Management and Accounting*. Vol. 19. No. 2. pp. 107–132. <http://doi.org/10.1111/j.1467-646X.2008.01018.x>
- Securities Commission Malaysia. 2017. "The Malaysian Code on Corporate Governance (MCCG)". Retrieved from https://www.sc.com.my/wp-content/uploads/eng/html/cg/mccg_2017.pdf.
- The Organisation for Economic Co-operation and Development (OECD). 2004. *OECD Principles of Corporate Governance*.
- The Organisation for Economic Co-operation and Development (OECD). 2013. "OECD Investment Policy Reviews: Malaysia" . *OECD Investment Policy Reviews*. pp. 1–40. <http://doi.org/10.1787/9789264194588-en>
- The Organisation for Economic Co-operation and Development (OECD). 2014. Risk Management and Corporate Governance. Paris: OECD Publications. MAavailable:

<http://www.oecd.org/daf/ca/risk-management-corporate-governance.pdf>
(September 30, 2020).

- The Organisation for Economic Co-operation and Development (OECD). 2015. *G20/OECD Principles of Corporate Governance . OECD Report to G20 Finance Ministers and Central Bank Governors*. Retrieved from www.oecd.org/daf/ca
- The Palestinian Economic Policy Research Institute (MAS). 2016. *Annual Reptot .* Retrieved from http://www.mas.ps/category.php?id=8d2ay36138Y8d2a&c_type=2
- The United States of America Congress. 2002. *The Sarbanes-Oxley Act of 2002 .* Government Printing Office, Washington, DC.
- The World Bank. 2011. *West Bank and Gaza: Improving Governance and Reducing Corruption* Retrieved from <https://documents.worldbank.org/en/publication/>
- The World Bank. 2014a. *Economic Monitoring Report to the Ad Hoc Liaison Committee*. Retrieved from <http://www.worldbank.org/content/dam/Worldbank/>
- The World Bank. 2014b. *West Bank and Gaza Investment Climate Assessment: Fragmentation and Uncertainty .* Retrieved from www.worldbank.org
- The World Bank. 2015. *Economic Monitoring Report to the Ad Hoc Liaison Committee .* Retrieved from www.worldbank.org/ps
- The World Bank. 2017a. *Economic Monitoring Report to the Ad Hoc Liaison Committee*. Retrieved from www.worldbank.org/ps
- The World Bank. 2017b. *Economic Monitoring Report to the Ad Hoc Liaison Committee*. Retrieved from www.worldbank.org/ps
- The World Bank. 2017c. *International Bank for Reconstruction and Development .* Retrieved from <https://www.un.org/unispal/document/auto-insert-199828/>
- Thomas Clarke. 2007. *International Corporate Governance: A comparative Approach . British Library Cataloguing in Publication Data*. London and New York: Routledge: Taylor & Francis Group.
- Thomsen, S., & Pedersen, T. 2000. "Ownership Structure and Economic Performance in the Largest European Companies" . *Strategic Management Journal*. Vol. 21. No. 6. pp. 689–705. [http://doi.org/10.1002/\(SICI\)1097-0266\(200006\)21:6<689::AID-SMJ115>3.0.CO;2-Y](http://doi.org/10.1002/(SICI)1097-0266(200006)21:6<689::AID-SMJ115>3.0.CO;2-Y)
- Türegün, N. 2018. "Effects of Borrowing Costs, Firm Size, and Characteristics of Board of Directors on Earnings Management Types: A Study at Borsa Istanbul" . *Asia-Pacific Journal of Accounting and Economics*. Vol. 25. No. 1–2. pp. 42–56. <http://doi.org/10.1080/16081625.2016.1246192>

- Upadhyay, A., & Sriram, R. 2011. "Board Size, Corporate Information Environment and Cost of Capital" . *Journal of Business Finance and Accounting*. Vol. 38. No. 9–10. pp. 1238–1261. <http://doi.org/10.1111/j.1468-5957.2011.02260.x>
- Uwuigbe, U., Sunday, P. D., & Oyeniya, A. 2014. "The Effects of Corporate Governance Mechanisms on Earnings Management of Listed Firms in Nigeria" . *Accounting and Management Information Systems*. Vol. 13. No. 1. pp. 159–174.
- Vafeas, N. 1999. "Board Meeting Frequency and Firm Performance" . *Journal of Financial Economics*. Vol. 53. No. 1. pp. 113–142. [http://doi.org/10.1016/S0304-405X\(99\)00018-5](http://doi.org/10.1016/S0304-405X(99)00018-5)
- Vafeas, N. 2005. "Audit Committees, Boards, and the Quality of Reported Earnings" . *Contemporary Accounting Research*. Vol. 22. No. 4. pp. 1093–1122. <http://doi.org/10.1506/1QYN-2RFQ-FKYX-XP84>
- Vasilescu, C. 2014. *Earnings Management in Acquired Companies* . The University of Leeds Leeds Thesis.
- Velte, P., & Stiglbauer, M. 2011. "Impact of Audit Committees with Independent Financial Experts on Accounting Quality. An Empirical Analysis of the German Capital Market" . *Problems and Perspectives in Management*. Vol. 9. No. 4. pp. 17–33.
- Veprauskaite, E., & Adams, M. 2013. "Do Powerful Chief Executives Influence the Financial Performance of UK Firms?" . *British Accounting Review*. Vol. 45. No. 3. pp. 229–241. <http://doi.org/10.1016/j.bar.2013.06.004>
- Vijayamohan, P. N. 2016. *Panel Data Analysis with Stata Part 1 Fixed Effects and Random Effects Models* . MPRA Working Paper No. 76869.
- Vladu, A. 2013. "Smoothing Behavior of Firms in Times of Crisis: Empirical Evidence From the Spanish Economic Environment" . *Annales Universitatis Apulensis : Series Oeconomica*. Vol. 15. No. 2. pp. 473–480.
- Walker, M. 2013. "How far can we Trust Earnings Numbers? What Research Tells us about Earnings Management" . *Accounting and Business Research*. Vol. 43. No. 4. pp. 445–481. <http://doi.org/10.1080/00014788.2013.785823>
- Wan, M. W. M., Wasiuzzaman, S., & Salleh, N. M. Z. N. 2016. "Board and Audit Committee Effectiveness, Ethnic Diversification and Earnings Management: A Study of the Malaysian Manufacturing Sector" . *The International Journal of Business in Society*. Vol. 16. No. 4.
- Ward, A. J., Brown, J. A., & Rodriguez, D. 2009. "Governance Bundles, Firm Performance, and the Substitutability and Complementarity of Governance Mechanisms" . *Corporate Governance: An International Review*. Vol. 17. No. 5. pp. 646–660. <http://doi.org/10.1111/j.1467-8683.2009.00766.x>
- Warfield, T. D., Wild, J. J., & Wild, K. L. 1995. "Managerial Ownership, Accounting Choices, and Informativeness of Earnings" . *Journal of Accounting and*

- Economics*. Vol. 20. No. 1. pp. 61–91. [http://doi.org/10.1016/0165-4101\(94\)00393-J](http://doi.org/10.1016/0165-4101(94)00393-J)
- Watts, R. L., & Zimmerman, J. L. 1978. “Towards a Positive Theory of the Determination of Accounting Standards” . *The Accounting Review*. Vol. 53. No. 1. pp. 112–134. <http://doi.org/10.2307/245729>
- Waweru, N. 2018. “Audit Committee Characteristics, Board Ethnic Diversity and Earnings Management: Evidence from Kenya and Tanzania” . *Int. J. Corporate Governance*. Vol. 9. No. 2. pp. 149–174.
- Waweru, N. M., & Prot, N. P. 2018. “Corporate Governance Compliance and Accrual Earnings Management in Eastern Africa: Evidence from Kenya and Tanzania” . *Managerial Auditing Journal*. Vol. 33. No. 2. pp. 171–191. <http://doi.org/10.1108/MAJ-09-2016-1438>
- Wei, G. 2007. “Ownership Structure, Corporate Governance and Company Performance in China” . *Asia Pacific Business Review*. Vol. 13. No. 4. pp. 519–545. <http://doi.org/10.1080/13602380701300130>
- Weir, C., Laing, D., & Mcknight, P. J. 2002. “Internal and External Governance Mechanisms: Their Impact on the Performance of Large UK Public Companies” . *Journal of Business Finance and Accounting*. Vol. 29. No. 5–6. pp. 579–611. <http://doi.org/10.1111/1468-5957.00444>
- Welman, J., & Kruger, S. 2001. *Research Methodology*. Cape Town: Oxford University Press.
- Williams, S. M. 1999. “Voluntary Environmental and Social Accounting Disclosure Practices in the Asia-Pacific Region: An International Empirical Test of Political Economy Theory” . *International Journal of Accounting*. Vol. 34. No. 2. pp. 209–238. <http://doi.org/10.2469/dig.v30.n2.655>
- Williamson, O. E. 1988. “Corporate Finance and Corporate Governance” . *The Journal of Finance*. Vol. 43. No. 3. pp. 567–591. <http://doi.org/10.2307/2328184>
- Wooldridge, J. M. 2002. *Econometric Analysis of Cross Section and Panel Data* . Second Edition. Cambridge, MA: MIT Press.
- Wooldridge, J. M. 2003. *Introductory Econometrics: A Modern Approach* . 2nd Editio. USA: Thomas South Western.
- Wooldridge, J. M. 2012. *Introductory Econometrics: A Modern Approach* . Fifth Edit. USA: South-Western, Cengage Learning. <http://doi.org/10.4324/9781351140768-8>
- World Bank. 2015. *Economic Monitoring Report to the Ad Hoc Liaison Committee* . Retrieved from www.worldbank.org/ps

- Wu, R. S. 2014. "Predicting Earnings Management: A nonlinear Approach" . *International Review of Economics and Finance*. Vol. 30. No. 1. pp. 1–25. <http://doi.org/10.1016/j.iref.2013.11.001>
- Xie, B., Davidson, W. N., Dadalt, P. J., Davidson Iii, W. N., & Dadalt, P. J. 2003. "Earnings Management and Corporate Governance: The Role of the Board and the Audit Committee" . *Journal of Corporate Finance*. Vol. 9. No. 3. pp. 295–316. [http://doi.org/10.1016/S0929-1199\(02\)00006-8](http://doi.org/10.1016/S0929-1199(02)00006-8)
- Yang, J. S., & Krishnan, J. 2005. "Audit Committees and Quarterly Earnings Management" . *International Journal of Auditing*. Vol. 9. No. 1. pp. 201–219. <http://doi.org/10.1111/j.1099-1123.2005.00278.x>
- Yasser, Q. R., & Al Mamun, A. 2016. "The Impact of Ownership Structure on Firm Performance" . *International Journal of Corporate Finance and Accounting*. Vol. 3. No. 1. pp. 36–54. <http://doi.org/10.4018/ijcfa.2016010103>
- Yen, J. W., Chun, L. S., Abidin, S. Z., & Noordin, B. A. A. 2007. "Earnings Management Practices between Government Linked and Chinese Family Linked Companies" . *International Journal of Economics and Management*. Vol. 1. No. 3. pp. 387–406.
- Yermack, D. 1996. "Higher Market Valuation for Firms with a Small Board of Directors" . *Journal of Financial Economics*. Vol. 40. No. 2. pp. 185–211. [http://doi.org/10.1016/0304-405X\(95\)00844-5](http://doi.org/10.1016/0304-405X(95)00844-5)
- Yoon, S. S., & Miller, G. A. 2002. "Cash from Operations and Earnings Management in Korea" . *International Journal of Accounting*. Vol. 37. No. 4. pp. 395–412. [http://doi.org/10.1016/S0020-7063\(02\)00193-0](http://doi.org/10.1016/S0020-7063(02)00193-0)
- Yoon, S. S., Miller, G., & Jiraporn, P. 2006. "Earnings Management Vehicles for Korean Firms" . *Journal of International Financial Management and Accounting*. Vol. 17. No. 2. pp. 85–109. <http://doi.org/10.1111/j.1467-646X.2006.00122.x>
- Yunos, R. M. 2011. *The Effect of Ownership Concentration, Board of Directors, Audit Committee and Ethnicity on Conservative Accounting: Malaysian Evidence*.
- Yunos, R. M., Smith, M., Ismail, Z., & Ahmad, S. A. 2011. "Inside Concentrated Owners, Board of Directors and Accounting Conservatism" . In *Annual Summit on Business and Entrepreneurial Studies (ASBES 2011) Proceeding*. pp. 954–971. Retrieved from <https://ideas.repec.org/s/cms/1asb11.html>
- Zahra, S. A., & Pearce, J. A. 1989. "Boards of Directors and Corporate Financial Performance: A Review and Integrative Model" . *Journal of Management*. Vol. 15. No. 2. pp. 291–334. <http://doi.org/10.1177/014920638901500208>
- Zaid, M. A. A., Abuhijleh, S. T. F., & Pucheta-Martínez, M. C. 2020. "Ownership Structure, Stakeholder Engagement, and Corporate Social Responsibility Policies: The Moderating Effect of Board Independence" . *Corporate Social Responsibility and Environmental Management*. Vol. 27. No. 3. pp. 1344–1360. <http://doi.org/10.1002/csr.1888>

- Zaid, M. A. A., Wang, M., & Abuhijleh, S. T. F. 2019. "The Effect of Corporate Governance Practices on Corporate Social Responsibility Disclosure Evidence from Palestine" . *Journal of Global Responsibility*. Vol. 10. No. 2. pp. 134–160. <http://doi.org/10.1108/JGR-10-2018-0053>
- Zalata, A. M., Tauringana, V., & Tingbani, I. 2018. "Audit Committee Financial Expertise, Gender, and Earnings Management: Does Gender of the Financial Expert Matter?" . *International Review of Financial Analysis*. Vol. 55. No. 1. pp. 170–183. <http://doi.org/10.1016/j.irfa.2017.11.002>
- Zalata, A., & Roberts, C. 2016. "Internal Corporate Governance and Classification Shifting Practices: An Analysis of U.K. Corporate Behavior" . *Journal of Accounting, Auditing and Finance*. Vol. 31. No. 1. pp. 51–78. <http://doi.org/10.1177/0148558X15571736>
- Zang, A. Y. 2012. "Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management" . *Accounting Review*. Vol. 87. No. 2. pp. 675–703. <http://doi.org/10.2308/accr-10196>
- Zgarni, A., & Fedhila, H. 2019. "Discretionary Loan Loss Provisions, Earnings Management and Capital Management in Banks". *Asian Social Science*. Vol. 15. No. 7. pp. 424–432. <http://doi.org/10.5539/ass.v15n7p144>
- Zgarni, I., Hlioui, K., & Zehri, F. 2016. "Audit Committee's Effectiveness, Audit Quality and Earnings Management: Evidence from Tunisia" . *Journal of Accounting in Emerging Economics*. Vol. 6. No. 2. pp. 138–155. <http://doi.org/http://dx.doi.org/10.1108/JAEE-09-2013-0048>
- Zouari, Z., Lakhal, F., & Nekhili, M. 2012. "Do CEO's Characteristics Affect Earnings Management? Evidence from France" . *International Journal of Innovation and Applied Studies*. Vol. 12. No. 4. pp. 801–819. <http://doi.org/10.2139/ssrn.2082009>