

## LIST OF REFERENCES

- Asri, Marselinus. (2017). The Effect Ownership Structure on Earning Quality (Empirical Study of Manufacturing Companies Listed on Indonesia Stock Exchange). *SSRN Electronic Journal*. 10.2139/ssrn.2993110.
- Ahrens, B. (2010). Capital market implications of earnings quality (Vol. 69). *BoD–Books on Demand*.
- Basu, S.(1997). The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics* 24, 3-37.  
[https://doi.org/10.1016/S0165-4101\(97\)00014-1](https://doi.org/10.1016/S0165-4101(97)00014-1)
- Beaver, W. (1968). The Information Content of Annual Earnings Announcements. *Journal of Accounting Research*, 6 (3), 67–92. doi:10.2307/2490070
- Benard S Black. (2004). Does Corporate Governance Predict Firms' Market Values? Evidence from Korea. *University of Texas, Law School and McCombs School of Business*. <http://search.proquest.com>
- Biddle, G. C., Hilary, G., & Verdi, R. S. (2009). How does financial reporting quality relate to investment efficiency?. *Journal of accounting and economics*, 48(2-3), 112-131.
- Brooks, L. D., & Buckmaster, D. A. (1976). Further evidence of the time series properties of accounting income. *The Journal of Finance*, 31(5), 1359-1373.

- Bushman, R. M., & Smith, A. J. (2001). Financial accounting information and corporate governance. *Journal of accounting and Economics*, 32(1-3), 237-333.
- Dechow, P., & Dichev, I. (2002). The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors. *The Accounting Review*, 77, 35-59. [www.jstor.org/stable/3203324](http://www.jstor.org/stable/3203324)
- Dechow, Patricia M., and Weili Ge. (2003). "Earnings, Cash Flows, Persistence, and Growth." *Working paper, University of Michigan*.
- Dechow, P. M., & Schrand, C. M. (2004). Earnings Quality. *Research Foundation of CFA Institute*.
- 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*, 50 (2-3), 344-401. <http://dx.doi.org/10.1016/j.jacceco.2010.09.001>
- Chen, L. H., Folsom, D. M., Paek, W., & Sami, H. (2014). Accounting conservatism, earnings persistence, and pricing multiples on earnings. *Accounting Horizons* 28, 233-260. <https://doi.org/10.2308/acch-50664>
- Delbufalo, E. (2018). Agency Theory and Sustainability in the Global Supply Chain. *Switzerland: Springer International Publishing*.
- Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57-74. [www.jstor.org/stable/258191](http://www.jstor.org/stable/258191)
- Entwistle, G. M., & Phillips, F. (2003). Relevance, reliability, and the earnings quality debate. *Issues in accounting education*, 18(1), 79-92.

- Fama, E.F., M.C. Jensen. (1983). Separation of Ownership and Control. *Journal of Law and Economics*. 26, 301-326. [https://doi.org/10.1016/S0148-6195\(05\)80014-1](https://doi.org/10.1016/S0148-6195(05)80014-1)
- Fayezi, S., O'Loughlin, A., & Zutshi, A. (2012). Agency theory and supply chain management: a structured literature review. *Supply chain management: an international journal*.
- Francis, J., Olsson, P., & Schipper, K. (2006). Earnings Quality. *Foundations and trends in Accounting 1*, 259-340.
- Guay, W. R., Kothari, S. P., & Watts, R. L. (1996). A market-based evaluation of discretionary accrual models. *Journal of accounting research*, 34, 83-105.
- Hashim, H. A., & Devi, S. (2008). Board characteristics, ownership structure and Earnings quality: Malaysian evidence. *Research in Accounting in Emerging Economies*, 97-123. doi:10.1016/s1479-3563(08)08004-3
- Leech, N., Gloeckner, G., Barrett, K., Morgan, G. (2013). IBM SPSS for Introductory Statistics. *New York: Routledge*. <https://doi.org/10.4324/9780203127315>
- Leuz, C., & Verrecchia, R. E. (2000). The economic consequences of increased disclosure. *Journal of accounting research*, 91-124.
- Gaio, C., & Raposo, C. (2011). Earnings quality and firm valuation: international evidence. *Accounting & Finance*, 51(2), 467-499.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Givoly, D., Hayn, C., & D'souza, J. (2000). Measurement errors and information content of segment reporting. *Review of Accounting Studies*, 4(1), 15-43.

- Guay, W., Kothari, S., & Watts, R. (1996). A Market-Based Evaluation of Discretionary Accrual Models. *Journal of Accounting Research*, 34, 83-105. doi:10.2307/2491427
- Haniati,S., &Fitriany. (2010). *Pengaruh konservatisme terhadap asimetriinformasi dengan menggunakan beberapa model pengukuran konservatisme. Simposium NasionalAkuntansi XIII Purwokerto*, 1-28.
- Hambrick,D.C., & Jackson, E.M. (2000). Outside directors with a stake:Theinchpin in improving governance. *California Management Review*, 42(4), 108-127.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305 – 360.<http://papers.ssrn.com>
- Kazemi, H., Hemmati, H., & Faridvand, R. (2011). Investigating the relationship between conservatism accounting and earnings attributes. *World Applied Sciences Journal*, 12(9), 1385-1396.
- Khafid, M., & Arief, S. (2017). Managerial ownership, corporate governance and earnings quality: the role of institutional ownership as moderating variable. *Pertanika Journal of Social Science and Humanities*, 25(3), 241-254. [http://www.pertanika.upm.edu.my/Pertanika%20PAPERS/JSSH%20Vol.%2025%20\(S\)%20Nov.%202017/20%20JSSH\(S\)-0606-2017 4thProof.pdf](http://www.pertanika.upm.edu.my/Pertanika%20PAPERS/JSSH%20Vol.%2025%20(S)%20Nov.%202017/20%20JSSH(S)-0606-2017%204thProof.pdf)
- LaFond, R., & Watts, R. (2008). The Information Role of Conservatism. *The Accounting Review*, 83(2), 447-478. Retrieved July 24, 2020, from [www.jstor.org/stable/30245364](http://www.jstor.org/stable/30245364)

- LaFond, R., & Watts, R. L. (2006). The information role of conservatism. 1-57.
- Lara, JuanM.G., BeatrizG.O. ,&Penalva, F. (2009). Accounting conservatism and corporate governance. *Economic Focus: Review of Accounting Studies*, 14(1),161-201.
- Larasati, W. G. (2010). *Analisis Pengaruh Corporate Governance dan Struktur Kepemilikan Terhadap Agency Cost (Studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2004-2007) (Doctoral dissertation, UNIVERSITAS AIRLANGGA)*.
- Lev, B. (2003). Corporate earnings: Facts and fiction. *Journal of economic perspectives*, 17(2), 27-50.
- Maghfirotn, S. (2010). *Pengaruh Kepemilikan Institusional, Aktivitas Komite Audit dan Dewan komisaris independen Terhadap Kualitas Laba, Fakultas Ekonomi*.
- Stefani, M., & Ratnaningsih, D. (2015). The Impact of Conservatism to Earnings Quality of Listed Manufacturing Company in Indonesia. Retrieved from <http://e-journal.uajy.ac.id/9741/1/Summary>
- Meilani Putri Maharani, 7211411005 (2015) *Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Pertumbuhan Laba, dan Leverage Terhadap Kualitas Laba (Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2010-2013)*. Under Graduates thesis, UNIVERSITAS NEGERI SEMARANG.
- Menicucci, E. (2020). Earnings Quality: Definitions, Measures, Financial Reporting . *Springer International Publishing*

- Niu, F.F. (2006). Corporate governance and the quality of accounting earnings: a Canadian perspective. *International Journal of Managerial Finance, Vol. 2 No. 4*, 302-327. <https://doi.org/10.1108/17439130610705508>
- Pepper, A. (2018). Agency Theory and Executive Pay: The Remuneration Committee's Dilemma. *Switzerland: Springer Nature Switzerland*.
- Putra, N. Y., & Subowo, S. (2016). The Effect of Accounting Conservatism, Investment Opportunity Set, Leverage, and Company Size on Earnings Quality. *Accounting Analysis Journal, 5(4)*, 299-306.
- Salvato, C., & Moores, K. (2010). Research on accounting in family firms: Past accomplishments and future challenges.
- Schipper, K., & Vincent, L. (2003). Earnings quality. *Accounting horizons, 17*, 97-110.
- Siallagan, H. dan M. Machfoedz. (2006). *Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan. Simposium Nasional Akuntansi IX*.
- Siegel, J. G. (1982). The “quality of earnings” concept—A survey. *Financial Analysts Journal, 38(2)*, 60-68.
- Stefani, M., & Ratnaningsih, D. (2016). The Impact of Conservatism to Earnings Quality of Listed Manufacturing Company in Indonesia. *Doctoral dissertation UNIVERSITAS ATMA JAYA YOGYAKARTA*. <https://pdfs.semanticscholar.org/a4de/3d3fdbba2e84a4bc98767d76af6594adb6d4e.pdf>

- Subramanyam, K. R., & Wild, J. J. (1996). Going-concern status, earnings persistence, and informativeness of earnings. *Contemporary Accounting Research*, 13(1), 251-273.
- Utomo, S.D. & Pamungkas, Imang & Machmuddah, Zaky. (2018). The moderating effects of managerial ownership on accounting conservatism and quality of earnings. *Academy of Accounting and Financial Studies Journal*. 22.
- Warfield, T., Wild, J., Wild, K.. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting and Economics* 20. 61-91.
- Warfield, Terry D., Wild, John J. and Wild, Kenneth L. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting and Economics*. 20, issue 1, 61-91, <https://EconPapers.repec.org/RePEc:eee:jaecon:v:20:y:1995:i:1:p:61-91>.
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons: September 2003, Vol. 17, No. 3*, 207-221. <https://doi.org/10.2308/acch.2003.17.3.207>
- Watts, R. L. (2003). Conservatism in Accounting Part II: Evidence and Research Opportunities. *Accounting Horizons* 17, 287-301.
- Watts, R. L., & Zimmerman, J. L. (1986). Positive accounting theory. *Englewood Cliffs, N.J: Prentice-Hall*.

Young, D., & Guenther, D. A. (2003). Financial reporting environments and international capital mobility. *Journal of Accounting Research*, 41(3), 553-579.

