

DAFTAR PUSTAKA

- Al-Vionita, N., & Asyik, N. F. (2020). Pengaruh Struktur Modal, Investment Opportunity Set (Ios), Dan Pertumbuhan Laba Terhadap Kualitas Laba. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 9(1).
- Anggraeni, L. R., & Widati, L. W. (2022). Pengaruh Leverage, Likuiditas, Profatibilitas, Konservatisme dan Ukuran Perusahaan terhadap Kualitas Laba. *Owner*, 6(1), 336–347. <https://doi.org/10.33395/owner.v6i1.588>
- Aningrum, D. P., & Muslim, A. I. (2021). Pengaruh Investment Opportunity Set dan Penerapan Good Corporate Governance Terhadap Kualitas Laba. *Wahana Riset Akuntansi*, 8(2), 156. <https://doi.org/10.24036/wra.v8i2.111845>
- Arisonda, R. (2018). Pengaruh Struktur Modal, Likuiditas, Pertumbuhan Laba, Ukuran Perusahaan, dan Invesment Opportunity Set (IOS) Terhadap Kualitas Laba di Perusahaan Manufaktur yang Terdaftar di BEI pada Tahun 2015-2017. *ADVANCE Journal of Accounting*, 5(2), 42–47.
- Ayu, G., Dewi, S., Dewa, I., & Arizona, P. E. (2020). *PENGARUH LEVERAGE, INVESTMENT OPPORTUNITY SET (IOS), DAN MEKANISME GOOD CORPORATE COVERNANCE TERHADAP KUALITAS LABA PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA* (Vol. 2, Issue 1).
- Brigham, E. F., & . Houston, J. F. (2016). *Fundamental of Finanical Management*. Cengage Learning.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401. <https://doi.org/10.1016/j.jacceco.2010.09.001>
- Fathussalmi, F., Darmayanti, Y. D., & Fauziati, P. F. (2019). Pengaruh Investment Opportunity Set dan Corporate Governance Terhadap Kualitas Laba (Studi Empiris Pada Perusahaan Manufaktur yang Listing di BEI tahun 2011-2015). *Reviu Akuntansi Dan Bisnis Indonesia*, 3(2), 124–138. <https://doi.org/10.18196/rab.030240>

- Frederica, D. (2019). *International Journal of Contemporary Accounting*. 1. No. 1
J(The Impact of Investment Opportunity Set and Cost Of Equity Toward Firm
Value Moderated by Information Technology Governance).
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*.
(Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Givoly, D., & Hayn, C. (2002). The Changing Time-Series Properties of Earnings,
Cash Flows and Accruals. *Journal of Accounting and Economics*, 29, 287–
320.
- Hanifah, S., Surya Abbas, D., & Zulman Hakim, M. (2021). *PROSIDING
SEMINAR NASIONAL EKONOMI DAN BISNIS 2021 FAKTOR KEUANGAN
DAN KUALITAS LABA*. www.idx.co.id,
- Horne, V. (2012). Financial Management. In *Financial Management*.
- Imaniyah, R. A. M. I. S., & Maulita, D. (2021). *PROSIDING SEMINAR NASIONAL
EKONOMI DAN BISNIS 2021 Profit Growth, Size, Liquidity And Investment
Opportunity Set On Earnings Quality (Studi Empiris Pada Perusahaan
Manufaktur Sektor Consumer Goods Industry Yang Terdaftar Di Bursa Efek
Indonesia Periode 20*.
- Jaya, K. A. A., & Wirama, D. G. (2017). Pengaruh Investment Opportunity Set,
Likuiditas, dan Ukuran Perusahaan Pada Kualitas Laba. *E-Jurnal Akuntansi
Universitas Udayana*, 21(3), 2195–2221.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior,
agency costs and ownership structure. *Corporate Governance: Values, Ethics
and Leadership*, 77–132. <https://doi.org/10.4159/9780674274051-006>
- Jogiyanto, H. (2013). *Teori Portofolio dan Analisis Investasi*. Yogyakarta: BPFE
UGM.
- Khairina Rosyadah, B. A. M. N. (2021). Does Profitability, Firm Size, and
Investment Opportunity Set Affect Earnings Quality? *Jurnal Akuntansi*, 25(1),
54. <https://doi.org/10.24912/ja.v25i1.724>
- Krismiaji, K., & Sururi, S. (2021). Conservatism, Earnings Quality, and Stock

Prices - Indonesian Evidence. *Journal of Accounting and Investment*, 22(1), 37–50. <https://doi.org/10.18196/jai.v22i1.9419>

Kurniawan¹, E., Siti, D., & Aisah², N. (2020). Pengaruh Set Kesempatan Investasi, Konservatisme dan Pertumbuhan Laba Terhadap Kualitas Laba Pada Perusahaan Manufaktur Di Indonesia. In *AKRUAL Jurnal Akuntansi dan Keuangan* (Vol. 2, Issue 1).

Magdalena, V., & Trisnawati, E. (2022). Pengaruh Profitabilitas, Likuiditas, Konservatisme Akuntansi, dan Modal Intelektual terhadap Kualitas Laba. In *Likuiditas, ... Jurnal Ekonomi, SPESIAL ISSUE. Maret*. Pengaruh Profitabilitas. <https://investor.id/>

Mamduh M. Hanafi. (2017). *Manajemen Keuangan* (p. 327).

Maulita, D., & Putri, R. A. (2019). Menguji Kualitas Laba Pada Perusahaan Makanan dan Minuman. *E-Jurnal Akuntansi Universitas Udayana*, 2(1), 67–78.

Mulyati, S., Dewi, F. N., & Umiyati, I. (2021). Effect Of Investment Opportunity Set (IOS), Firm Size, Liquidity And Leverage On Earning Quality In Property and Real Estate Compaines Listed On The Indonesia Stock Exchange For The Period 2014-2019. *Journal of Accounting for Sustainable Society (JASS)*, 03(2), 69–88.

Narita, N., & Taqwa, S. (2020). Pengaruh Investment Opportunity Set Terhadap Kualitas Laba Dengan Konservatisme Sebagai Variabel Moderating. *Jurnal Eksplorasi Akuntansi*, 2(1), 2250–2262. <https://doi.org/10.24036/jea.v2i1.210>

Penman, S. H. 2001. (2001). *On Comparing Cash Flow and Accrual Accounting Models University., For Use in Equity Valuation. Columbia*.

Prastowo, D., Juliaty, R. (2014). *Analisis Laporan Keuangan: Konsep dan Aplikasi*. Edisi Ketiga, Cetakan kedua, Yogyakarta, Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu Manajemen YKPN.

SC Myers. (1977). Determinants of corporate borrowing. *Journal of Financial Economics*, 5(2), 147–175. <https://www.sciencedirect.com/science/article/pii/0304405X77900150>

- Scott, W. R. . (2009). *Financial Accounting Theory. Fifth Edition. Pearson Prentice Hall: Toronto.*
- Siallagan, H.Machfoedz, M. U. (2006). *Mekanisme corporate governance, kualitas laba dan nilai perusahaan. Simposium Nasional Akuntansi IX.* 23–26.
- Smith, C. W., & Watts, R. L. (1992). The investment opportunity set and corporate financing, dividend, and compensation policies. *Journal of Financial Economics*, 32(3), 263–292. [https://doi.org/10.1016/0304-405X\(92\)90029-W](https://doi.org/10.1016/0304-405X(92)90029-W)
- Stefani, M., & Ratnaningsih, D. (2016). *THE IMPACT OF CONSERVATISM TO EARNINGS QUALITY OF LISTED MANUFACTURING COMPANY IN INDONESIA.* 4, 1–23.
- Sudana, I. M. (2015). *anajemen Keuangan Perusahaan Teori dan Praktik.* (p. 182). edisi 2. Penerbit Erlangga.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D.* Bandung: Alfabeta.
- Sutrisno, H. (2009). *Manajemen keuangan teori, konsep dan aplikasi.* Yogyakarta: Ekonosia.
- Wahlen. (2015). *Financial Reporting, Financial Statement Analysis, and Valuation. 8th Edition. United States of America: Cengage Learning.*
- Welly Charisma, O., & Suryandari, D. (2021). Analisis Pengaruh Likuiditas, Ukuran perusahaan, dan Konservatisme Akuntansi terhadap Kualitas Laba dengan Profitabilitas sebagai Variabel Moderasi. In *Jurnal Akuntansi Bisnis* (Vol. 19, Issue 2).
- Yasa, G. S. W. (2020). Effect of leverage, free cash flow, corporate governance, growth and risk management on earnings quality. *International Research Journal of Management, IT and Social Sciences*, 7(1), 177–184. <https://doi.org/10.21744/irjmis.v7n1.835>