

## DAFTAR PUSTAKA

- Al' Alam, Muhammad Panji Anugerah, and Amrie Firmansyah. 2019. "The Effect of Financial Reporting Quality, Debt Maturity, Political Connection, and Corporate Governance on Investment Efficiency: Evidence from Indonesia." *International Journal of Innovation, Creativity and Change* 7(6): 39–56.
- Alipour, Mohammad, Mir Farhad Seddigh Mohammadi, and Hojjatollah Derakhshan. 2019. "Determinants of Capital Structure: An Empirical Study of Firms in Iran." *International Journal of Law and Management* 57(1): 53–83.
- Apriani, Vina, and Tiar Lina Situngkir. 2021. "Pengaruh Kinerja Keuangan Terhadap Harga Saham Effect of Financial Performance on Stock Prices." *Jurnal AKUNTANSI DAN KEUANGAN* 18(4): 762–69.
- Arifia, H, F H Purbady, and D Purwasih. 2022. "Pengaruh Kualitas Pelaporan Keuangan, Debt Maturity, Dan Free Cash Flow Terhadap Efisiensi Investasi Dengan Good Corporate ...." *Scientific Journal of ...* 5(4): 1150–60. <http://ojsrustek.org/index.php/SJR/article/view/591>.
- Aulia, Darlin, and Sylvia Veronica Siregar. 2019. "Financial Reporting Quality, Debt Maturity, and Chief Executive Officer Career Concerns on Investment Efficiency." *BAR - Brazilian Administration Review* 15(2): 1–16.
- Christine, Debbie, and Nur Dwi Yanti. 2020. "FORUM KEUANGAN DAN BISNIS INDONESIA (FKBI) When Fintech Meets Accounting : Opportunity and Risk Pengaruh Kualitas Laporan Keuangan Dan Debt Maturity Terhadap Efisiensi Investasi." 6(204): 19–30. <http://fkbi.akuntansi.upi.edu/>.
- Efrinal , Wulandari, Puji. 2019. "Pengaruh Kualitas Laba Akuntansi Terhadap Efisiensi Investasi Dengan Risiko Litigasi Sebagai Pemoderasi Pada Perusahaan Sektor Property Dan Real Estate Di ...." *AKRUAL Jurnal Akuntansi dan Keuangan* 1(1): 33–48. <https://uia.e-journal.id/Akrual/article/view/1013>.
- Hairston, Stephanie A., and Marcus R. Brooks. 2019. "Derivative Accounting and Financial Reporting Quality: A Review of the Literature." *Advances in Accounting* 44(October): 81–94. <https://doi.org/10.1016/j.adiac.2018.10.003>.
- Helina, and Meiryandana Permanasari. 2020. "Faktor-Faktor Yang Mempengaruhi

- Kualitas Laba Pada Perusahaan Publik Manufaktur.” *jurnal bisnis dan akuntansi* 19(5): 325–34.
- Herbert, Joseph, and Puji Harto. 2021. “The Effect of Financial Reporting Quality and Family Ownership on Investment Efficiency With Audit Quality as Moderating Variable (Empirical Study on Manufacture Firms Listed on Indonesia Stock Exchange in the Year of 2015-2019).” *Diponegoro Journal of Accounting* 10(1): 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>.
- Hung, Dang Ngoc, Vu Thi Thuy Van, and Nguyen Thi Thanh Phuong. 2020. “Impacts of Earnings Quality and Debt Maturity on Investment Efficiency: Study Case in Vietnam.” *International Journal of Financial Research* 11(4): 421–31.
- Jadi, P H et al. 2021. “The Role of Corporate Social Responsibility Disclosure in Indonesia: How Do Bonus, Debt Covenant, Tax Avoidance Affect Earnings Quality?” *Hong Kong Journal of ...* 58.
- Juwita, Ratna, Sutrisno Sutrisno T, and Bambang Hariadi. 2020. “Influence of Audit Committee and Internal Audit on Audit Report Lag.” *International Journal of Research in Business and Social Science (2147- 4478)* 9(1): 137–42.
- Marsya, Monica, Rosiyana Dewi, Program Studi Akuntansi, and Universitas Trisakti Jakarta. 2022. “6916-18108-2-Pb.” 17(1): 43–53.
- Safari Gerayli, Mehdi, Yasser Rezaei Pitenoiei, and Ahmad Abdollahi. 2021. “Do Audit Committee Characteristics Improve Financial Reporting Quality in Emerging Markets? Evidence from Iran.” *Asian Review of Accounting* 29(2): 251–67.
- Shahzad, Faisal et al. 2019. “The Influence of Financial Reporting Quality and Audit Quality on Investment Efficiency: Evidence from Pakistan.” *International Journal of Accounting and Information Management* 27(4): 600–614.
- Suaidah, Riski, and Nurzi Sebrina. 2020. “Pengaruh Kualitas Pelaporan Keuangan Dan Tingkat Jatuh Tempo Utang Terhadap Efisiensi Investasi.” *Jurnal*

*Eksplorasi Akuntansi* 2(2): 2693–2710.

Sukarno, Riandi Satria et al. 2022. “Financial Reporting Quality, Tax Avoidance, Debt Maturity, and Investment Efficiency: The Moderating Role of Corporate Social Responsibility Disclosure.” *Jurnal Dinamika Akuntansi dan Bisnis* 9(1): 51–72.

Wati, Gahani purnama, and I Wayan Putra. 2020. “Pengaruh Ukuran Perusahaan, Leverage, Dan Good Corporate Governance Pada Kualitas Laba.” *E-Jurnal Akuntansi* 19: 137–67.

Yapono, Dania Amani, and Siti Khomsatun. 2019. “Peranan Tata Kelola Sebagai Pemoderasi Atas Pengaruh Manajemen Laba Terhadap Efisiensi Investasi.” *Jurnal Dinamika Akuntansi dan Bisnis* 5(2): 179–94.

