

DAFTAR PUSTAKA

- Abd-Elnaby, H., & Aref, O. (2019). The Effect of Accounting Conservatism on Investment Efficiency and Debt Financing: Evidence From Egyptian Listed Companies. *International Journal of Accounting and Financial Reporting*, 9(2), 116. <https://doi.org/10.5296/ijaf.v9i2.14557>
- Aminu, L., & Hassan, S. U. (2017). Accounting Conservatism and Investment Efficiency of Listed Nigerian Conglomerate Firms. *Scholedge International Journal of Business Policy & Governance ISSN 2394-3351*, 3(11), 167. <https://doi.org/10.19085/journal.sijbpg031101>
- Ardana, I. G. S., Sari, M. M., Suprasto, herkulanus bambang, & Suaryana, gusti ngurah agung. (2021). Effect of Accounting Conservatism on Investment Efficiency with Litigation Risk as Moderating Variable. *Palarch 'S Journal of Archaeology of Egypt Pjaee*, 18(7) (2021), 18(January 2020), 1525–1537.
- Bachtaruddin, T. (2003). (homewood, III.: Richard D. Irwin, 1982) p.1. ©2003. *JURNAL Universitas Sumatera Utara*, 1–37.
- Biddle, G. C., Hilary, G., Biddle, G. C., & Hilary, G. (2014). Accounting Quality and Firm-Level Capital. *Accounting Review*, 81(5), 963–982. <http://10.0.9.4/accr.2006.81.5.963%0Ahttp://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=22799455&site=ehost-live>
- Chariri, A., & Ghozali, I. (2005). *Teori Akuntansi*. Yogyakarta : BPFE Yogyakarta.
- Cherkasova, V., & Zakharova, E. (2016). Suboptimal investments and M & A deals in emerging capital markets. *Economic Annals*, 61(208), 93–120. <https://doi.org/10.2298/EKA1608093C>
- Dewi, A. A. A. R. (2004). Pengaruh Konservatisme Laporan Keuangan Terhadap Earnings Response Coefficient. *The Indonesian Journal of Accounting Research (IJAR)*, Vol 7 No 4.
- Dwiwana, B. (2012). Pengaruh Kualitas Laporan Keuangan dan Tata Kelola Terhadap Efisiensi Investasi. *Jurnal Fakultas Ekonomi Dan Bisnis Universitas Indonesia*, Vol 2 No 2.
- Fransiska, E., & Triani, N. N. A. (2017). Pengaruh Konservatisme Akuntansi dan Maturity Terhadap Efisiensi Investasi. *Jurnal Akuntansi Dan Bisnis, Fakultas Ekonomi, Universitas Negeri Surabaya*, 53(9), 1689–1699.
- García, L. J. M., García Osma, B., & Penalva, F. (2016). Accounting conservatism and firm investment efficiency. *Journal of Accounting and Economics*, 61(1), 221–238. <https://doi.org/10.1016/j.jacceco.2015.07.003>

- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8)* (Cetakan ke). 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.
- Gomariz, M. F. C., & Ballesta, J. P. S. (2014). Financial reporting quality, debt maturity and investment efficiency. *Journal of Banking and Finance*, 40(1), 494–506. <https://doi.org/10.1016/j.jbankfin.2013.07.013>
- Hu, J., Li, A. Y., & Zhang, F. (2014). Does accounting conservatism improve the corporate information environment? *Journal of International Accounting, Auditing and Taxation*, 23(1), 32–43. <https://doi.org/10.1016/j.intaccudtax.2014.02.003>
- 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.
- Junaedi, D., & Salistia, F. (2020). Dampak Pandemi COVID-19 Terhadap Pertumbuhan Ekonomi Negara-Negara Terdampak. In *Simposium Nasional Keuangan Negara* (pp. 995–1115).
- Latjuba, R. P., & Pasaribu, R. B. F. (2013). Efek bid-ask, firm size dan likuiditas dalam fenomena price reversal saham winner dan loser kelompok entitas indeks LQ-45 periode 2009-2011 di bursa efek Indonesia. *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitektur, Dan Teknik Sipil)*, 5, 308–315.
- Laux, Volker & Korok Ray. (2020). Effects of accounting conservatism on investment efficiency and innovation. *Journal of Accounting and Economics Volume 70, Issue 1*.
- Marsya, M., Dewi, R., Akuntansi, P. S., & Jakarta, U. T. (2022). *Pengaruh Kualitas Laporan Keuangan , Debt Maturity , dan Kinerja Profitabilitas Terhadap Efisiensi Investasi*. 17(1), 43–53.
- Maulina Devi, A. R., Praptapa, A., & Farida, Y. N. (2023). Pengaruh spesialisasi auditor, maturitas utang, konservatisme Akuntansi, dan kualitas laporan keuangan terhadap efisiensi investasi. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(6), 2613–2622. <https://doi.org/10.32670/fairvalue.v5i6.2869>
- McNichols, M. F., & Stubben, S. R. (2008). Does earnings management affect firms' investment decisions? *Accounting Review*, 83(6), 1571–1603. <https://doi.org/10.2308/accr.2008.83.6.1571>
- Pratama, B., & Jayusman, S. F. (2022). The Effect Of Debt Maturity On Investment Efficiency In Manufacturing Companies Listed On The Indonesia Stock Exchange Pengaruh Debt Maturity Terhadap Efisiensi Investasi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Multidisiplin Madani*, 2(1), 91–98.

- Prawibowo, T., & Juliarto, A. (2014). Analisis Pengaruh Persaingan Terhadap Agency Cost (Studi Empiris Perusahaan Manufaktur yang Terdaftar di BEI pada Tahun 2010-2012). *Diponegoro Journal of Accounting*, 3, 606–620.
- Priambodo, M. S., Prof, J., & Sh, S. (2015). Analisis Faktor – Faktor Yang Mempengaruhi Tingkat Konservatisme Perusahaan – Perusahaan Di Indonesia. *Diponegoro Journal of Accounting*, 4(4), 268–277.
- Qomariyah, Nurul, & Suwarno. (2022). Pengaruh Konservatisme Akuntansi Pada Efisiensi Investasi Dan Inovasi. *Prosiding Seminar Nasional Ekonomi Dan Bisnis 1*
- Rahmawari, A. D., & Harto, P. (2014). Analisis Pengaruh Kualitas Pelaporan Keuangan dan Maturitas Utang Terhadap Efisiensi Investasi. *Diponegoro Journal Of Accounting*, Vol 3 No 3.
- Rahmawati, A. D., & Harto, P. (2014). Analisis Pengaruh Kualitas Pelaporan Keuangan Dan Maturitas Utang Terhadap Efisiensi Investasi. *Diponegoro Journal of Accounting*, 3(3), 1–12. c
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung : Alfabeta.
- Susanto, B., & Rahmadhani, T. (2016). Faktor-Faktor yang Mempengaruhi Konservatisme. *Jurnal Bisnis Dan Ekonomi (JBE)*, Vol 23 No.
- Suteja, I. G. N. (2018). Analisis kinerja keuangan dengan metode Altman Z-Score Pada PT Ace Hardware Indonesia Tbk I Gede Novian Suteja. *Jurnal Moneter*, 5(1), 12–17.
- Watts, R. L. (2005). Conservatism in Accounting - Part I: Explanations and Implications. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.414522>
- Widilestariningtyas, O., & Utami, Y. D. (2007). Pengaruh Penerapan Good Corporate Governance (GCG) Terhadap Kualitas Laporan Keuangan Pada PT PLN (Persero) Distribusi Jawa Barat dan Banten. *Jurnal Akuntansi*.
- Widowati, A., & Lasdi, L. (2021). Pengaruh kualitas laporan keuangan, konservatisme akuntansi, dan debt maturity terhadap efisiensi investasi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(1), 20–30. <https://doi.org/10.33508/jima.v10i1.3452>