

DAFTAR PUSTAKA

- 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. <https://doi.org/10.1016/j.jacceco.2009.09.001>
- Campbell, S., Greenwood, M., Prior, S., Shearer, T., Walkem, K., Young, S., Bywaters, D., & Walker, K. (2020). Purposive sampling: complex or simple? Research case examples. *Journal of Research in Nursing*, 25(8), 652–661. <https://doi.org/10.1177/1744987120927206>
- Chan, K., Li, F., Lin, J. C., & Lin, T. C. (2017). What do stock price levels tell us about the firms? *Journal of Corporate Finance*, 46, 34–50. <https://doi.org/10.1016/j.jcorpfin.2017.06.013>
- Cheng, Q. (2005). The Role of Analysts' Forecasts in Accounting-based Valuation: A Critical Evaluation. *Review of Accounting Studies*, 10(1), 5–31.
- Choi, B., & Kim, J. B. (2017). The Effect of CEO Stock-Based Compensation on the Pricing of Future Earnings. *European Accounting Review*, 26(4), 651–679. <https://doi.org/10.1080/09638180.2016.1175364>
- Collins, D. W., Kothari, S. P., Shanken, J., & Sloan, R. G. (1994). Accounting & Economics association. *Journal of Accounting and Economics*, 18, 289–324.
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of Management*, 37(1), 39–67.

<https://doi.org/10.1177/0149206310388419>

Cullinan, C. P., Wang, F., Wang, P., & Zhang, J. (2012). Ownership structure and accounting conservatism in China. *Journal of International Accounting, Auditing and Taxation*, 21(1), 1–16.

<https://doi.org/10.1016/j.intaccaudtax.2012.01.001>

Elston, J. A., & Goldberg, L. G. (2000). Executive compensation and agency costs in Germany. *Corporate Governance and Corporate Finance: A European Perspective*, 58(2000), 3–27. <https://doi.org/10.4324/9780203940136>

Etikan, I. (2016). Comparison of Convenience Sampling and Purposive Sampling. *American Journal of Theoretical and Applied Statistics*, 5(1), 1.

<https://doi.org/10.11648/j.ajtas.20160501.11>

Ettredge, M. L., Kwon, S. Y., Smith, D. B., & Zarowin, P. A. (2005). The impact of SFAS No. 131 business segment data on the market's ability to anticipate future earnings. *Accounting Review*, 80(3), 773–804.

<https://doi.org/10.2308/accr.2005.80.3.773>

Feltham, G. A., & Ohlson, J. A. (1995). Valuation and Clean Surplus Accounting for Operating and Financial Activities. *Contemporary Accounting Research*, 11(2), 689–731. <https://doi.org/10.1111/j.1911-3846.1995.tb00462.x>

Firmansyah, Amri. (2017). Pengaruh Income Smoothing dan Real Earnings Management Terhadap Keinformatifan Laba. *Jurnal Online Insan Akuntan*, 2(Desember), 175–188.

- Firmansyah, Amrie, & Herawaty, V. (2016). Pengaruh Income Smoothing, Kebijakan Deviden, Leverage Dan Ukuran Perusahaan Terhadap Earnings Response Coefficient Dan Future Earnings Response Coefficient. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 11(1), 31.
<https://doi.org/10.25105/jipak.v11i1.4568>
- Frank, M. margaret, Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness and Its Relation Financial Reporting University of Virginia. *Accounting Review*, 84(2), 467–496.
- Froot, K. A., Scharfstein, D. S., & Stein, J. C. (1990). Head of The Street: Informational Inefficiencies in a Market with Short-Term Speculation. *The Journal of Finance*.
- Gelb, D. S., & Zarowin, P. (2002). Corporate disclosure policy and the informativeness of stock prices. *Review of Accounting Studies*, 7(1), 33–52.
<https://doi.org/10.1023/A:1017927530007>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariative dengan Program IBM SPSS* 25.
- Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory 7th*. In *John Wiley & Sons Australia, Ltd* (p. 657).
- Goldberg, A. E. (2016). Quantitative Research. *Art and Science Research*, 29(31), 44–48. <https://doi.org/10.4135/9781483371283.n319>
- Hariwijaya, M., & P.B., T. (2005). *Pedoman Penulisan Ilmiah Skripsi & Tesis*.

- Haw, I. M., Hu, B., Lee, J. J., & Wu, W. (2012). Investor protection and price informativeness about future earnings: International evidence. *Review of Accounting Studies*, 17(2), 389–419. <https://doi.org/10.1007/s11142-012-9181-z>
- Haw, I. M., Hu, B., Lee, J. J., & Wu, W. (2016). The impact of industry concentration on the market's ability to anticipate future earnings: International evidence. *International Journal of Accounting and Information Management*, 24(4), 443–475. <https://doi.org/10.1108/IJAIM-04-2016-0034>
- Henny. (2017). Pengaruh Public Ownership dan Growth Opportunity Terhadap Leverage dan Future Earnings. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 1(1), 135–144.
- Henny, H., & Sha, T. L. (2020). Pengaruh Kepemilikan Manajerial Dan Kepemilikan Instiusional Terhadap Future Earnings Response Coefficient Dengan Kesempatan Pertumbuhan Sebagai Variabel Moderasi. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 4(2), 374. <https://doi.org/10.24912/jmieb.v4i2.7556>
- Hsiao, C. (2007). Panel data analysis-advantages and challenges. *Test*, 16(1), 1–22. <https://doi.org/10.1007/s11749-007-0046-x>
- Husnaini, W., Cahyaningtyas, S. R., & Effendy, L. (2017). Pengaruh Faktor Keuangan Terhadap Keputusan terhadap Keputusan Pelaporan Keuangan dan Pelaporan Pajak. *Jurnal Riset Akuntansi Aksioma*, 15(2), 104–124.
- Kamarudin, K. A., Ismail, W. A. W., & Mustapha, W. A. H. W. (2012).

Aggressive Financial Reporting and Corporate Fraud. *Procedia - Social and Behavioral Sciences*, 65(ICIBSoS), 638–643.

<https://doi.org/10.1016/j.sbspro.2012.11.177>

Khan, M., & Watts, R. L. (2009). Estimation and empirical properties of a firm-year measure of accounting conservatism. *Journal of Accounting and Economics*, 48(2–3), 132–150. <https://doi.org/10.1016/j.jacceco.2009.08.002>

Kirmani, A., & Rao, A. R. (2000). No pain, no gain: A critical review of the literature on signaling unobservable product quality. *Journal of Marketing*, 64(2), 66–79. <https://doi.org/10.1509/jmkg.64.2.66.18000>

Kusumawati, D., & Anhar, M. (2019). Analisis Faktor–Faktor Yang Mempengaruhi Investment Opportunity Set Dan Implikasinya Terhadap Return Saham. *Jurnal STEI Ekonomi*, 28(01), 1–27. <https://doi.org/10.36406/jemi.v28i01.258>

Lee, J. J. (2018). Economic determinants of price informativeness about future earnings. *Journal of Contemporary Accounting and Economics*, 14(1), 83–102. <https://doi.org/10.1016/j.jcae.2018.02.004>

Leuz, C., & Nanda, D. (2003). Earnings Management and Investor Protection: An International Comparison. *Journal of Financial Economics*, 69(3), 505–527. <https://doi.org/10.2469/dig.v34.n2.1408>

Lev, B., & Zarowin, P. (1999). The Boundaries of Financial Reporting and How to Extend Them. *Journal of Accounting Research*, 37(2), 353–385. <https://doi.org/10.2469/dig.v30.n3.702>

- Lundholm, R., & Myers, L. A. (2002). Bringing the future forward: The effect of disclosure on the returns-earnings relation. *Journal of Accounting Research*, 40(3), 809–839. <https://doi.org/10.1111/1475-679X.00072>
- Mahendra, I. B. K. Y., & Putra, I. N. W. A. (2014). Pengaruh Komisaris Independen, Kepemilikan Institusional, Profitabilitas, Likuiditas, dan Ukuran Perusahaan terhadap Ketepatanwaktuan. *E-Jurnal Akuntansi Universitas Udayana*, 9(1), 180–199.
- Mishra, P., Pandey, C. M., Singh, U., Gupta, A., Sahu, C., & Keshri, A. (2019). Descriptive statistics and normality tests for statistical data. *Annals of Cardiac Anaesthesia*, 22(1), 67–72. https://doi.org/10.4103/aca.ACA_157_18
- Murwaningsari, E. (2013). Pengaruh Kesempatan Pertumbuhan dan Investasi Jangka Panjang terhadap Leverage dan Future Earnings Response Coefficient. *Media Riset Bisnis & Manajemen*, 13(1), 1–19.
- Murwaningsari, E. (2014). Kepemilikan Institusional dan Kualitas Audit Terhadap Pengungkapan Informasi dan Future Earnings Response Coefficient. *Jurnal Keuangan Dan Perbankan*, 18(2), 161–171.
- Murwaningsari, E., & Pradhana, E. P. M. (2014). Pengaruh Market Power dan Corporate Governance terhadap Future Earnings Response Coefficient pada Perusahaan di Bursa Efek Indonesia. *Jurnal Akuntansi Trisakti*, 1(1), 1–19.
- Ross, S. A. (1977). Determination of Financial Structure: the Incentive-Signalling Approach. *Bell J Econ*, 8(1), 23–40. <https://doi.org/10.2307/3003485>

- Shin, H., Shin, H., & Kim, S. I. (2020). Do investors anticipate the future earnings of firms in a homogeneous industry? *Asia-Pacific Journal of Accounting and Economics*, 27(5), 577–590. <https://doi.org/10.1080/16081625.2019.1566009>
- Stanga, K. G. (1980). The Relationship Between Relevance and Reliability: Some Empirical Results. *Accounting and Business Research*, 11(41), 29–39. <https://doi.org/10.1080/00014788.1980.9729678>
- Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif dan R&D. In *Alfabeta* (pp. 2–10).
- Wahyuni, S. (2016). Qualitative Research Method: Theory and Practice. In *Jakarta: Salemba Empat* (p. 292).
- Warfield, T. D., & Wild, J. J. (1992). Accounting Recognition and the Relevance of Earnings as an Explanatory Variable for Returns. *Accounting Review*, 67(4), 821–842. <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=9605216059&lang=pt-br&site=eds-live>
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons*, 17(3), 207–221.
- Widiatmoko, J., & Kentris Indarti, M. G. (2018). The Determinans Of Earnings Response Coefficient: An Empirical Study For The Real Estate And Property Companies Listed On The Indonesia Stock Exchange. *AAJ: Accounting Analysis Journal*, 7(2), 135–143. <https://doi.org/10.15294/aa.v7i2.27321>

- Williem, W., & Aryati, T. (2017). Pengaruh Kualitas Audit, Kepemilikan Institusional, Dan Investasi Jangka Panjang Terhadap Future Earnings Response Coefficient (Ferc) Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. In *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik* (Vol. 12, Issue 1, pp. 21–34).
<https://doi.org/10.25105/jipak.v12i1.4577>
- Yasar, B., Martin, T., & Kiessling, T. (2020). An empirical test of signalling theory. *Management Research Review*, 43(11), 1309–1335.
<https://doi.org/10.1108/MRR-08-2019-0338>
- Yu, Z., Li, L., Tian, G., & Zhang, H. (2013). Aggressive reporting, investor protection and stock price informativeness: Evidence from Chinese firms. *Journal of International Accounting, Auditing and Taxation*, 22(2), 71–85.
<https://doi.org/10.1016/j.intaccudtax.2013.07.004>
- Yunistiyani, V., & Tahar, A. (2017). Corporate Social Responsibility dan Agresivitas Pelaporan Keuangan terhadap Agresivitas Pajak dengan Good Corporate Governance sebagai Pemoderasi. *Jurnal Ilmiah Akuntansi*, 2(1), 1–31. <https://doi.org/10.23887/jia.v2i1.9610>
- Zulfikar, R. (2018). *Estimation Model And Selection Method Of Panel Data Regression : An Overview Of Common Effect, Fixed Effect, And Random Effect Model*. October. <https://doi.org/10.31227/osf.io/9qe2b>