

DAFTAR PUSTAKA

- Abbas, D., Ismail, T., Taqi, M., & Yazid, H. (2022, January 24). *The Effect of Managerial Ownership, Covenant Debt and Litigation Risk on Accounting Conservatism*. <https://doi.org/10.4108/eai.15-9-2021.2315202>
- Aburishah, K. E., Dahiyat, A. A., Owais, W. O., al Shanti, A. M., & AlQudah, L. A. (2022). The effect of ownership structure and board structure on accounting conservatism throughout financial reporting: Evidence from Jordanian industrial corporations. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2112819>
- Achyani, F., Putri, E., & Muhammadiyah Surakarta, U. (2017). *The Effect of Good Corporate The Effect of Good Corporate Governance, Sales Growth, Governance, Sales Growth, and Capital Intensity on Accounting and Capital Intensity on Accounting Conservatism Conservatism (Empirical Study on Manufacturing (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Companies Listed on the Indonesia Stock*. <http://journals.ums.ac.id/index.php/reaksi/index>
- Ahmed, A. S., & Duellman, S. (2013). Managerial Overconfidence and Accounting Conservatism. *Journal of Accounting Research*, 51(1), 1–30. <https://doi.org/10.1111/j.1475-679X.2012.00467.x>
- Ahmed, A. S., Morton, R. M., Schaefer, T. F., Demski, J., Feltham, J., Hackenbrack, K., Kothari, S. P., Liang, P., Lobo, G., & Stober, T. (2015). *Accounting Conservatism and the Valuation of Accounting Numbers: Evidence on the Feltham-Ohlson (1996) Model* (Vol. 23).
- Aney, M. S., & Banerji, S. (2022). Political connections, informational asymmetry, and the efficient resolution of financial distress. *Economic Modelling*, 114. <https://doi.org/10.1016/j.econmod.2022.105901>
- Arifin, Z. (2005). *Hubungan Antara Corporate Governance Dan Variabel Pengurang Masalah Agensi* (Vol. 1, Issue 10).
- Arthasari, N. A., Dwiati, A. R., Akuntansi, J., Ekonomi, F., Bisnis, D., Hayam, U., & Perbanas Surabaya, W. (n.d.). *Effect Of Managerial Ownership, Audit Committee, Profitability And Leverage On Accounting Conservatism*. <https://doi.org/10.29407/jae.v7i1.16994>
- Arum Arsita, M., & Titik Kristanti, F. (n.d.). *Bursa Efek Indonesia Periode 2014-2017) THE INFLUENCE OF LEVERAGE, PROFITABILITY, MANAGERIAL*. www.bps.go.id
- Aurillya Shifa, Ulupui I Gusti Ketut Agung, & Khairunnisa Hera. (2021). Pengaruh Growth Opportunities, Intensitas Modal, Dan Debt Covenant Terhadap

- Konservatisme Akuntansi. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 2, 600–621.
- Basu, S., Barclay, S. P. K. M., Christie, A., Daley, M., Lilien, S., Pearson, N., Shevlin, T., Weintrop, J., & Zimmerman, J. (1997). Accounting & Economics: The conservatism principle and the asymmetric timeliness of earnings 1. In *Basu / Journal of Accounting and Economics* (Vol. 24).
- Beatty, A., Weber, J., & Yu, J. J. (2008). Conservatism and Debt. *Journal of Accounting and Economics*, 45(2–3), 154–174. <https://doi.org/10.1016/j.jacceco.2008.04.005>
- Beaver, W. H., & Ryan, S. G. (n.d.). *Conditional and Unconditional Conservatism: Concepts and Modeling*.
- Bhutta, U., Martins, J. N., Mata, M. N., Raza, A., Dantas, R. M., Correia, A. B., & Rafiq, M. (2021). Intellectual structure and evolution of accounting conservatism research: Past trends and future research suggestions. *International Journal of Financial Studies*, 9(3). <https://doi.org/10.3390/ijfs9030035>
- Bian, H. (2018). *Executive Ownership, CEO Over-Confidence and Firm Policies*.
- di Meo, F., García Lara, J. M., & Surroca, J. A. (2017). Managerial entrenchment and earnings management. *Journal of Accounting and Public Policy*, 36(5), 399–414. <https://doi.org/10.1016/j.jaccpubpol.2017.07.003>
- Efendi, R., & Handayani, S. (2021). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Financial Distress terhadap Penerapan Konservatisme Akuntansi. *Jurnal Akuntansi Dan Ekonomi*.
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review* (Vol. 14, Issue 1). Academy of Management Review.
- Enni Savitri. (2016). *Konservatisme Akuntansi*. Pustaka Sahila Yogyakarta.
- Evana, E. (2020). The Effect of Independent Commissioners, Supply Chain Management, and Audit Committee on Accounting Conservatism. In *International Journal of Supply Chain Management IJSCM* (Vol. 9, Issue 1). Online. <http://excelingtech.co.uk/>
- Evana, E., Mirfazli, E., & Tiron Tudor, A. (n.d.). *The Effect Of Independent Commissioners, Managerial Ownership, And Audit Committee On Accounting Conservatism*.
- Fernández-Rodríguez, E., & Martínez-Arias, A. (2012). Do business characteristics determine an effective tax rate? *Chinese Economy*, 45(6), 60–83. <https://doi.org/10.2753/CES1097-1475450604>

- Givoly, D., & Hayn, C. (2000). The changing time-series properties of earnings, cash flows and accruals: Has financial reporting become more conservative? In *Journal of Accounting and Economics* (Vol. 29).
- Goffar, A. (n.d.). *The Effect of Managerial Ownership, Company Growth, Profitability, and Investment Opportunity Set (IOS) On Accounting Conservatism*. <https://doi.org/10.33258/birci.v5i3.6934>
- Hajawiyah, A., Wahyudin, A., Kiswanto, Sakinah, & Pahala, I. (2020). The effect of good corporate governance mechanisms on accounting conservatism with leverage as a moderating variable. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1779479>
- Hejranijamil, M., Hejranijamil, A., & Shekarkhah, J. (2020). Accounting conservatism and uncertainty in business environments; using financial data of listed companies in the Tehran stock exchange. *Asian Journal of Accounting Research*, 5(2), 179–194. <https://doi.org/10.1108/AJAR-04-2020-0027>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Khalifa, M., & Trabelsi, S. (2022). Do bankrupt firms recognize publicly available bad news in a timely fashion? *China Accounting and Finance Review*. <https://doi.org/10.1108/cafr-05-2022-0047>
- Kristina, D., & Yuniarta, G. A. (2021). Pengaruh Intensitas Modal, Financial Distress, Insentif Pajak dan Risiko Litigasi terhadap Konservatisme Akuntansi Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020. *Jurnal Akuntansi Profesi*, 12(2). <https://doi.org/10.23887/jap.v12i2.36433>
- Kunto Wijoyo, R., & Firmansyah, A. (n.d.). *Riset Akuntansi dan Keuangan Indonesia URL : http://journals.ums.ac.id/index.php/reaksi/index Are Accrual Earnings Management Are Accrual Earnings Management and Real Earnings Management Related to and Real Earnings Management Related to Total Risk and Idiosyncratic Risk? Total Risk and Idiosyncratic Risk?* www.idx.co.id,
- Kurniyawati Indah. (2019). Pengaruh Konservatisme Akuntansi dan Good Corporate Governance terhadap Asimetri Informasi. *Jurnal Penelitian Ekonomi Dan Akuntansi*, IV.
- Lafond, R., & Roychowdhury, S. (2008). Managerial ownership and accounting conservatism. *Journal of Accounting Research*, 46(1), 101–135. <https://doi.org/10.1111/j.1475-679X.2008.00268.x>
- Latifah, S. W., & Difananda, S. S. (2021). Analysis Of The Impact Of The Proportion Of Independent Commissioners, Leverage, And Size On The

- Accounting Conservatism Of State-Owned Enterprises (BUMN). *Jurnal Akuntansi*, 11(3), 259–270. <https://doi.org/10.33369/j.akuntansi.11.3.259-270>
- Leon, H. (2022). Pengaruh Capital Intensity, Return On Assets, Firm Size, Company Growth Terhadap Accounting Conservatism. In / *Prosiding National Seminar on Accounting UKMC* (Vol. 1, Issue 1).
- Liyanto, L., & Anam, H. (n.d.). *Proporsi Komisaris Independen, Dewan Komisaris, Kompetensi Komite Audit, Frekuensi Rapat Komite Audit Terhadap Konservatisme Akuntansi*. <http://jurnal.fem.uniba-bpn.ac.id/index.php/geoekonomi>
- Mar'atus Sholikhah, R., & Wilujeng Suryani, A. (2020). The Influence of the Financial Distress, Conflict of Interest, and Litigation Risk on Accounting Conservatism. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v4i7.6854>
- Menshawy, I. M., Basiruddin, R., Mohd-Zamil, N. A., & Hussainey, K. (2021). Strive towards investment efficiency among Egyptian companies: Do board characteristics and information asymmetry matter? *International Journal of Finance and Economics*. <https://doi.org/10.1002/ijfe.2540>
- Mrad, M. (2022). Accounting conservatism and corporate cross- listing: The mediating effect of the corporate governance. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2090662>
- Mulyati, S., Jannah, R., & Exchange, S. (2019). Pengaruh Efek Entrenchment, Aligment Dan Dewan Komisaris Independen Terhadap Voluntary Disclosure Pada Perusahaan Otomotif Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2017 (Vol. 7, Issue 1).
- Murwaningsari, E., & Rachmawati, S. (2017). he Influence of Capital Intensity and Investment Opportunity Set toward Conservatism with Managerial Ownership as Moderating Variable. *Journal of Advanced Management Science*, 445–451. <https://doi.org/10.18178/joams.5.6.445-451>
- Nasr, M. A., & Ntim, C. G. (2018). Corporate governance mechanisms and accounting conservatism: evidence from Egypt. *Corporate Governance (Bingley)*, 18(3), 386–407. <https://doi.org/10.1108/CG-05-2017-0108>
- Nuraeni, C., & Indra Tama, A. (2019). Effect Of Managerial Ownership, Debt Covenant, Political Cost And Growth Opportunities On Accounting Conservatism Levels. *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, 3. <http://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Nurhaliza Syefa El-Haq, Z., & kunci, K. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Instiusional, Growth Opportunities, dan Profitabilitas terhadap Konservatisme Akuntansi. *Zia Nurhaliza Syefa El-Haq, Zulpahmi & Sumardi*, 11(2), 315–328. <https://doi.org/10.17509/jaset.v11i2.19940>

- Nurhayati, *, Mufidah, A., & Kholidah, A. N. (n.d.). *The Determinants of Financial Distress of Basic Industry and Chemical Companies Listed in Indonesia Stock Exchange*.
- Oktavia, M., Sinambela, E., & Spica Almilia, L. (2018). Faktor-faktor yang mempengaruhi konservatisme akuntansi I N F O A R T I K E L. *Jurnal Ekonomi Dan Bisnis*, 21(Oktober), 289–312.
- Purnama Sari, W. (n.d.). *The Effect of Financial Distress and Growth Opportunities on Accounting Conservatism with Litigation Risk as Moderated Variables in Manufacturing Companies Listed on BEI*. <https://doi.org/10.33258/birci.v3i1>
- Purwanti, H. (2017). Minimizing Tax Avoidance by Using Conservatism Accounting Through Book Tax Differences. *International Journal of Research in Business and Social Science (2147- 4478)*, 6(5), 55–67. <https://doi.org/10.20525/ijrbs.v6i5.765>
- Putri, S. K., Lestari, W., & Hernando, R. (2021). Pengaruh Leverage, Growth Opportunity, Ukuran Perusahaan dan Intensitas Modal terhadap Konservatisme Akuntansi. *Wahana Riset Akuntansi*, 9(1), 46. <https://doi.org/10.24036/wra.v9i1.111948>
- Rivandi, M., Ariska, S., Ilmu, S. T., & Kbp, E. (2019). Pengaruh Intensitas Modal, Dividend Payout Ratio Dan Financial Distress Terhadap Konservatisme Akuntansi. *Jurnal Benefita*, 4(1). <https://doi.org/10.22216/jbe.v4i1.3850>
- Ruan, W., Tian, G., & Ma, S. (2011). Managerial Ownership, Capital Structure and Firm Value: Evidence from China's Civilian-run Firms. In *AAFBJ* (Vol. 5, Issue 3). <http://www.chinareform.org.cn/>
- Ruch, G. W., & Taylor, G. (2015). Accounting conservatism: A review of the literature. *Journal of Accounting Literature*, 34, 17–38. <https://doi.org/10.1016/j.acclit.2015.02.001>
- Salehi, M., Lari DashtBayaz, M., Hassanpour, S., & Tarighi, H. (2020). The effect of managerial overconfidence on the conditional conservatism and real earnings management. *Journal of Islamic Accounting and Business Research*, 11(3), 708–720. <https://doi.org/10.1108/JIABR-03-2017-0030>
- Salim, Prima Apriwenni, J. (2019). ANALISIS PENGARUH INTENSITAS MODAL, LIKUIDITAS, DAN LEVERAGE TERHADAP KONSERVATISME AKUNTANSI. *Jurnal Akuntansi*, 7(2). <https://doi.org/10.46806/ja.v7i2.499>
- Sari, S. N., & Agustina, L. (2021). Leverage as a Moderator of the Effect of Company Size, Managerial Ownership, and Conflict of Interest on Accounting Conservatism. *Accounting Analysis Journal*, 10(1), 47–54. <https://doi.org/10.15294/aaj.v10i1.44518>

- Septiansyah, T., & Asmara, R. Y. (2021). The Influence Of Earning Management, Intellectual Capital, And Capital Intensity Ratio On Sticky Cost Behavior And Their Impact On Accounting Conservatism. In *International Journal of Management Studies and Social Science Research* (Vol. 183). www.ijmsssr.org
- Sholikhah, Z., & Baroroh, N. (2021). The Roles of Capital Intensity in Moderating Managerial Ownership and Investment Opportunity Set (IOS) on Accounting Conservatism. *Accounting Analysis Journal*, 10(1). <https://doi.org/10.15294/aaj.v10i1.40114>
- Siregar Indra, & Pambudi Januar. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional Dan Return On Equity Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sektor. *Jurnal Akuntansi Dan Keuangan*, 3.
- Solichah, N. (2019). Accounting Analysis Journal Effect of Managerial Ownership, Leverage, Firm Size and Profitability on Accounting Conservatism ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 8(3), 151–157. <https://doi.org/10.15294/aaj.v8i3.27847>
- Stiawan, H., Ningsih, F. E., & Nurani, S. (2022). Pengaruh Insentif Pajak, Financial Distress, dan Capital Intensity Terhadap Konservatisme Akuntansi. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 3(3). <https://doi.org/10.47065/ekuitas.v3i3.1086>
- Sugianto, S., & Sjarief, J. (n.d.). 80-103©Fakultas Ekonomi dan Bisnis Universitas Katolik Indonesia Atma Jaya Gedung Karol Wojtyla. In *JURNAL AKUNTANSI* (Vol. 12, Issue 1).
- Sugiyarti, L., & Rina, S. (2020). Pengaruh Insentif Pajak, Financial Distress, Earning Pressure Terhadap Konservatisme Akuntansi. *Jurnal Litbang Sukowati: Media Penelitian Dan Pengembangan*, 4(1), 10. <https://doi.org/10.32630/sukowati.v4i1.148>
- Suharni, S., Wildaniyati, A., & Andreana, D. (2019). *EKOMAKS: Jurnal Ilmu Ekonomi, Manajemen, dan Akuntansi* (Vol. 8). <http://ekomaks.unmermadiun.ac.id/index.php/ekomaks>
- Surya, I. N. A. K., & Hasibuan, H. T. (2021). The effect of financial distress, growth opportunities, and leverage on accounting conservatism. *International Journal of Management and Commerce Innovations*, 8(2).
- Susanto, B., & Ramadhani, T. (2016). Faktor - Faktor yang Mempengaruhi Konservatisme Akuntansi. *Jurnal Bisnis Dan Ekonomi*, 23, 142–151.
- Susanto, Y. K., Pradipta, A., & Djashan, I. A. (2017). Free cash flow and earnings management: board of commissioner, board independence and audit quality. *Corporate Ownership and Control*, 14(4), 284–288. <https://doi.org/10.22495/cocv14i4c1art10>

- Tessema, A. (2019). The impact of corporate governance and political connections on information asymmetry: International evidence from banks in the Gulf Cooperation Council member countries. *Journal of International Accounting, Auditing and Taxation*, 35, 1–17. <https://doi.org/10.1016/j.intaccaudtax.2019.05.001>
- Tinggi, S., Ekonomi, I., Kallista, N., & Supriati, D. (n.d.). *The Effect of Financial Distress, Operating Cash Flow, and Earning Response Coefficient on Accounting Conservatism*. <https://economy.okezone.com>
- Trisnayanti, I. A. I., Wirama, D. G., Ratnadi, N. M. D., & Gayatri, G. (2022). influence of the board commissioners's characteristics on conservatism with gender as a moderating variable. *International Research Journal of Management, IT and Social Sciences*, 9(1), 193–202. <https://doi.org/10.21744/irjmis.v9n1.2040>
- Widhiastuti, R., & Rahayu, S. (2022). The Role of Financial Distress in Mediating The Accounting Conservatism Practices. *AKRUAL: Jurnal Akuntansi*, 13(2), 2085–9643. <https://doi.org/10.26740/jajv13n2.p201-213>
- Wimelda, L., & Chandra, A. (2018). Accounting and Finance Review Opportunistic Behavior, External Monitoring Mechanisms, Corporate Governance, and Earnings Management. *Acc. Fin. Review*, 3(1), 44–52. www.gatreenterprise.com/GATRJournal/index.html
- Wu, K., Sorensen, S., & Sun, L. (2019). Board independence and information asymmetry: family firms vs non-family firms. *Asian Review of Accounting*, 27(3), 329–349. <https://doi.org/10.1108/ARA-05-2018-0110>
- Yuliarti, D., Yanto Jurusan Akuntansi, H., Ekonomi, F., & Unnes, F. (2017). Accounting Analysis Journal The Effect of Leverage, Firm Size, Managerial Ownership, Size of Board Commissioners and Profitability to Accounting Conservatism. *AAJ*, 6(2). <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Zahro, N. (2021). Growth Opportunity, Capital Intensity, and Accounting Conservatism: The Moderating Role of Managerial Ownership. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v5i7.9321>
- Zhang, X., Gao, S., & Zeng, Y. (2019). An empirical study of the relationship between accounting conservatism and executive compensation-performance sensitivity. *International Journal of Accounting and Information Management*, 27(1), 130–150. <https://doi.org/10.1108/IJAIM-01-2018-0002>
- Zhong, Y., & Li, W. (2017). Accounting Conservatism: A Literature Review. In *Australian Accounting Review* (Vol. 27, Issue 2, pp. 195–213). Blackwell Publishing Ltd. <https://doi.org/10.1111/auar.12107>