

## DAFTAR PUSTAKA

- Afriani, N., Zulpahmi, & Sumardi. (2021). Faktor-Faktor yang Mempengaruhi Konservatisme Akuntansi. *Jurnal Buana Akuntansi*, 6(1), 40–56. <https://doi.org/10.36805/akuntansi.v6i1.1255>
- Agung, A. A. P., & Yuesti, A. (2019). Metode Penelitian Kuantitatif dan Kualitatif. In *CV. Noah Aletheia* (1st ed.).
- Agustina, A., Rice, R., & Stephen, S. (2016). Akuntansi Konservatisme Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 3(1), 1–16. <https://doi.org/10.24815/jdab.v3i1.4392>
- Al-Slehat, Z. A. F. (2020). Impact of Financial Leverage, Size and Assets Structure on Firm Value: Evidence from Industrial Sector, Jordan. *International Business Research*, 13(1), 109–120. <https://doi.org/10.5539/ibr.v13n1p109>
- Alfian, A., & Sabeni, A. (2013). Analisis Faktor-Faktor yang Berpengaruh Terhadap Pemilihan Konservatisme Akuntansi. *Diponegoro Journal Of Accounting*, 2(3), 1–10. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/3386>
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy. *The Journal of Finance*, 23(4), 589–609. <https://doi.org/10.2307/2978933>
- Andriani, D., Yamin, M., Andoyo, S. W., & Momot, R. (2023). Pengaruh Ukuran Perusahaan, Financial Distress dan Risiko Litigasi Terhadap Konservatisme Akuntansi Pada Perusahaan Manufaktur Sub Sektor Plastik dan Kemasan Periode 2016-2020. *Prosiding Konferensi Ilmiah Akuntansi (KIA)*, 10, 1–16. <https://jurnal.umj.ac.id/index.php/KIA/article/view/17715>
- Anjarningsih, T., Suparlinah, I., Wulandari, R. A. S., & Hidayat, T. (2022). Pengaruh Konservatisme Akuntansi dan Tata Kelola Perusahaan yang Baik terhadap Manajemen Laba pada Perusahaan Badan Usaha Milik Negara. *Jurnal Akuntansi, Keuangan, Dan Manajemen (Jakman)*, 3(2), 99–115. <https://doi.org/10.35912/jakman.v3i2.626>
- Anton, A., Yusrizal, Y., & Thomas, D. (2022). The Effect of Capital Intensity, Financial Distress, Litigation Risk, Leverage and Company Size On Accounting Conservatism In The Consumer Goods Industry Sector Listed On Idx For 2016-2020. *Jurnal BANSI - Jurnal Bisnis Manajemen Akuntansi*, 2(2), 67–85. <https://doi.org/10.58794/bns.v2i2.280>
- Aprilia, D. (2023). Pengaruh Debt Covenant, Kepemilikan Institusional, Arus Kas Operasi dan Investment Opportunity Set Terhadap Konservatisme Akuntansi Pada Perusahaan Sektor Property, Real Estate dan Building Construction di

- Bursa Efek Indonesia. *Jurnal FIN-ACC (Finance Accounting)*, 7(11), 1695–1706.
- Arthasari, N. A., & Dwiati, A. R. (2022). Effect of Managerial Ownership, Audit Committee, Profitability and Leverage on Accounting Conservatism. *JAE: Jurnal Akuntansi Dan Ekonomi*, 7(1), 63–72. <https://doi.org/10.29407/jae.v7i1.16994>
- Attia, M. B. R., Lassoued, N., & Attia, A. (2016). Political costs and earnings management: evidence from Tunisia. *Journal of Accounting in Emerging Economies*, 6(4), 388–407. <https://doi.org/10.1108/JAEE-05-2013-0022>
- Aurillya, S., Ulupui, I. G. K. A., & Khairunnisa, H. (2021). Pengaruh Growth Opportunities, Intensitas Modal, dan Debt Covenant terhadap Konservatisme Akuntansi. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 2(3), 600–621. <https://doi.org/10.21009/japa.0203.07>
- Basu, S. (1997). The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics*, 24(1), 3–37. [https://doi.org/10.1016/S0165-4101\(97\)00014-1](https://doi.org/10.1016/S0165-4101(97)00014-1)
- Bendickson, J., Muldoon, J., Liguori, E., & Davis, P. E. (2016). Agency theory: the times, they are a-changin'. *Management Decision*, 54(1), 174–193. <https://doi.org/10.1108/MD-02-2015-0058>
- Berlianti, N. E., Ermaya, H. N. L., & Guritno, Y. (2022). Corporate Governance Moderates the Relationship of Information Asymmetry and Dividend Policy Towards Earnings Management. *EQUITY*, 25(1), 23–42. <https://doi.org/10.34209/equ.v25i1.3262>
- Boland, M., & Godsell, D. (2020). Local soldier fatalities and war profiteers: New tests of the political cost hypothesis. *Journal of Accounting and Economics*, 70(1), 101316. <https://doi.org/10.1016/j.jacceco.2020.101316>
- Brilianti, D. P. (2013). Faktor-Faktor Yang Mempengaruhi Penerapan Konservatisme Akuntansi Perusahaan. *Accounting Analysis Journal*, 2(3), 268–275. <https://doi.org/10.15294/aaaj.v2i3.2500>
- Christensen, D. S. (2023). The Seeds of Accounting Conservatism. *European Journal of Business and Management Research*, 8(2), 181–185. <https://doi.org/10.24018/ejbmr.2023.8.2.1897>
- Cooper, M. J., Gulen, H., & Schill, M. J. (2008). Asset Growth and the Cross-Section of Stock Returns. *The Journal of Finance*, 63(4), 1609–1651. <https://doi.org/10.1111/j.1540-6261.2008.01370.x>
- Darmayanti, N., Africa, L. A., Sari, A. . P. A. P., & Suhardiyah, M. (2022). The Influence of Leverage, Firm Size and Financial Distress on Accounting

- Conservatism. *Journal of Tourism Economics and Policy*, 3(2), 75–83. <https://doi.org/10.38142/jtep.v3i2.603>
- Dayyanah, M., & Suryandari, D. (2019). Determinan Konservatisme Akuntansi Perusahaan: Peran Moderasi Financial Distress. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 4(2), 127–141.
- Demski, J. S. (1988). Positive accounting theory: A review. *Accounting, Organizations and Society*, 13(6), 623–629. [https://doi.org/10.1016/0361-3682\(88\)90036-0](https://doi.org/10.1016/0361-3682(88)90036-0)
- Deslalu, S., & Susanto, Y. K. (2010). Pengaruh Kepemilikan Managerial, Debt Covenant, Litigation, Tax and Political Costs dan Kesempatan Bertumbuh Terhadap Konservatisme Akuntansi. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 14(2), 137–151. <https://doi.org/10.24034/j25485024.y2010.v14.i2.275>
- Dewata, E., Jauhari, H., Sari, Y., & Jumarni, E. (2018). Pengaruh Biaya Lingkungan, Kepemilikan Asing dan Political Cost terhadap Kinerja Perusahaan Pertambangan di Indonesia. *Jurnal AKSI (Akuntansi Dan Sistem Informasi)*, 3(2), 122–132. <https://doi.org/10.32486/aksi.v3i2.70>
- Dewi, V., & Rahayuningsih, D. A. (2023). Mekanisme Eksternal vs Mekanisme Internal Pada Konservatisme Akuntansi : Mana yang lebih efektif? *Jurnal Bisnis Dan Akuntansi*, 25(1), 17–28. <https://doi.org/10.34208/jba.v25i1.1406>
- Edgina, A. A. F. (2023). Pengaruh Financial Distress, Leverage, Growth Opportunity dan Capital Intensity Terhadap Konservatisme Akuntansi Pada Perusahaan Sektor Bahan Baku di BEI. *Jurnal FIN-ACC (Finance Accounting)*, 8(1), 51–65.
- Efendi, R. A., & Handayani, S. (2021). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Financial Distress Terhadap Penerapan Koservatisme Akuntansi. *JAE: Jurnal Akuntansi Dan Ekonomi*, 6(2), 47–60. <https://doi.org/10.29407/jae.v6i2.15876>
- El-Habashy, H. A. (2019). The Effect of Corporate Governance Attributes on Accounting Conservatism in Egypt. *Academy of Accounting and Financial Studies Journal*, 23(3), 1–18.
- Fiorent, A. V. (2022). Pengaruh Political Cost, Growth Opportunity, Capital Intensity dan Debt Covenant Terhadap Konservatisme Akuntansi Pada Perusahaan Sektor Industri Barang Konsumsi di Bursa Efek Indonesia. *Jurnal FIN-ACC (Finance Accounting)*, 7(7), 977–987.
- Gao, P. (2013). A measurement approach to conservatism and earnings management. *Journal of Accounting and Economics*, 55(2–3), 251–268. <https://doi.org/10.1016/j.jacceco.2012.10.001>

- Givoly, D., & Hayn, C. (2000). The changing time-series properties of earnings, cash flows and accruals: Has financial reporting become more conservative? *Journal of Accounting and Economics*, 29(3), 287–320. [https://doi.org/10.1016/S0165-4101\(00\)00024-0](https://doi.org/10.1016/S0165-4101(00)00024-0)
- Gunawan, T. (2022). Analisis Pengaruh Profitabilitas, Positive Accounting Theory dan Litigation Risk terhadap Accounting Conservatism Pada Perusahaan Sub Sektor Makanan dan Minuman di Bursa Efek Indonesia. *Jurnal FIN-ACC (Finance Accounting)*, 7(6), 777–789.
- Haerani, J., & Riyadi, S. (2023). Pengaruh Growth Opportunities, Debt Covenant dan Political Cost Terhadap Konservatisme Akuntansi Pada Perusahaan Manufaktur Sektor Otomotif yang Terdaftar di Bursa Efek Indonesia Tahun 2017 - 2021. *Jurnal Riset Ilmu Akuntansi*, 2(1), 232–251. <https://doi.org/10.55606/jurnalrisetilmuakuntansi.v2i1.208>
- 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), 1–13. <https://doi.org/10.1080/23311975.2020.1779479>
- Haloman, J. F., Alfionita, V., Prianka, P., & Katharina, N. (2021). Pengaruh dari Corporate Governance, Debt Covenant, Bonus Plan dan Political Cost terhadap Accounting Conservatism pada Perusahaan Manufaktur. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(1), 1–14. <https://doi.org/doi.org/10.31955/mea.v5i2.1054>
- Hambali, M., Abbas, D. S. A., & Eksandy, A. (2021). Pengaruh Leverage, Likuiditas, Debt Covenant, Political Cost Dan Profitabilitas Terhadap Konservatisme Akuntansi (Pada Perusahaan Perbankan Yang Terdaftar di Bursa Efek Indonesia Tahun 2017 – 2018). *Prosiding Seminar Nasional Ekonomi Dan Bisnis 2021*, 462–476. <https://doi.org/10.32528/psneb.v0i0.5197>
- Harahap, S. N. (2012). Peranan Struktur Kepemilikan, Debt Covenant, Dan Growth Opportunities Terhadap Konservatisme Akuntansi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(2), 69–73.
- Hariadi, S. (2023). The Effect of Firm Size Moderation on The Influence Of Debt Covenant, Litigation Risk Analysis and Accounting Conservatism on Profit Quality (Study on Property & Real Estate Companies Listed on The Indonesia Stock Exchange). *JAKU (Jurnal Akuntansi & Keuangan Unja)*, 8(2), 88–99. <https://doi.org/10.22437/jaku.v8i2.26190>
- Hati, L. A. D. (2011). Telaah Literatur Tentang Faktor-Faktor yang Mempengaruhi Konservatisme Akuntansi. *Jurnal Ekonomi Dan Pendidikan*, 8(2), 138–148. <https://doi.org/10.21831/jep.v8i2.792>

- 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>
- Hikmawati, F. (2020). Metodologi Penelitian. In *PT RajaGrafindo Persada* (4th ed.).
- Hughes, P. J., & Thakor, A. V. (1992). Litigation Risk, Intermediation, and the Underpricing of Initial Public Offerings. *The Review of Financial Studies*, 5(4), 709–742. <https://doi.org/10.1093/rfs/5.4.709>
- Ibrahimy, J. A. D., & Suryaputri, R. V. (2022). Pengaruh Ukuran Perusahaan Serta Leverage Terhadap Konservatisme Akuntansi. *Jurnal Ekonomi Trisakti*, 2(2), 1913–1922. <https://doi.org/10.25105/jet.v2i2.14875>
- Indawatika, F. (2017). Penyusunan Laporan Keuangan Berbasis SAK ETAP Koperasi Intako Dan Respon Pihak Eksternal. *Journal of Accounting Science*, 1(1), 38–50. <https://doi.org/10.21070/jas.v1i1.788>
- Indrasari, A. K., & Aris, M. A. (2023). Effect of Financial Distress, Leverage, Capital Intensity and Operational Complexity on Accounting Conservatism (Empirical Study of Property and Real Estate Companies Registered on the Indonesia Stock Exchange (IDX) for 2019-2021). *The International Journal of Business Management and Technology*, 7(1), 837–846.
- Insani, D. N., & Achyani, F. (2023). Effect of Sales Growth, Capital Intensity, and Financial Distress on Accounting Conservatism with Good Corporate Governance as a Moderation Variable (Case Studi on Consumer Goods Industrial Companies Listed on the Indonesian Stock Exchange in 2017-2021). *The International Journal of Business Management and Technology*, 7(1), 749–761.
- Iskandar, O. R., & Sparta, S. (2019). Pengaruh Debt Covenant dan Political Cost Terhadap Konservatisme Akuntansi. *EQUITY*, 22(1), 47–61. <https://doi.org/10.34209/equ.v22i1.896>
- Janie, D. N. A. (2012). Statistik Deskriptif & Regresi Linier Berganda Dengan SPSS. In *Semarang University Press*.
- Jao, R., & Ho, D. (2019). Pengaruh Struktur Kepemilikan dan Debt Covenant Terhadap Konservatisme Akuntansi. *Jurnal Riset Akuntansi Jambi*, 2(1), 1–13. <https://doi.org/10.35141/jraj.v2i2.426>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193. <https://doi.org/10.2307/2491047>
- Kevin, K., & Sufiyati, S. (2022). Faktor-Faktor yang Memengaruhi Konservatisme Akuntansi Pada Perusahaan Manufaktur. *Jurnal Paradigma Akuntansi*, 4(2), 619–628.
- Kholifah, N., Djumali, D., & Hartono, S. (2020). Mengukur Financial Distress Dengan Metode Grover, Altman Z-Score, Springate dan Zmijewski Pada PT Solusi Bangun Indonesia TBK. *Jurnal Ilmiah Edunomika*, 4(02), 496–508. <https://doi.org/10.29040/jie.v4i02.1214>
- 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), 460–471. <https://doi.org/10.23887/jap.v12i2.36433>
- Kurniawan, Y. A., Farida, F., & Purwantini, A. H. (2022). Pengaruh Ukuran Perusahaan, Intensitas Modal, Leverage, Growth Opportunities dan Financial Distress terhadap Konservatisme Akuntansi. *Borobudur Accounting Review*, 2(1), 1–22. <https://doi.org/10.31603/bacr.6970>
- Kusuma, I. G. B. I., & Mertha, I. M. (2021). Manajemen Laba dan Nilai Perusahaan (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Indonesia). *E-Jurnal Akuntansi*, 31(1), 182–196. <https://doi.org/10.24843/EJA.2021.v31.i01.p14>
- Kusumaningarti, M. (2022). Pengaruh Tingkat Kesulitan Keuangan dan Tingkat Hutang terhadap Konservatisme Akuntansi Pada Perusahaan Food & Beverage. *JCA (Jurnal Cendekia Akuntansi)*, 2(2), 101–112. <https://doi.org/10.32503/akuntansi.v2i2.2286>
- Lambert, R. A. (2006). Agency Theory and Management Accounting. In *Handbooks of Management Accounting Research* (Vol. 1, Issue 06, pp. 247–268). [https://doi.org/10.1016/S1751-3243\(06\)01008-X](https://doi.org/10.1016/S1751-3243(06)01008-X)
- Liu, Z., & Elayan, F. A. (2015). Litigation risk, information asymmetry and conditional conservatism. *Review of Quantitative Finance and Accounting*, 44(4), 581–608. <https://doi.org/10.1007/s11156-013-0428-y>
- Lubis, O. F., Maksum, A., & Khadafi, M. (2022). The Effect of Managerial Ownership Structure, Financial Distress and Growth Opportunities to Application of Accounting Conservatism Principles with Litigation Risk as Moderating Variables on Manufacturing Companies Listed on the Indonesia Stock Exchange. *International Journal of Research and Review*, 9(1), 108–120. <https://doi.org/10.52403/ijrr.20220116>

- Malenza, R., Indrawati, N., Al Azhar, L., & Sofyan, A. (2021). Pengaruh Debt Covenant, risiko Litigasi, Insentif Pajak dan Kepemilikan Publik Terhadap Konservatisme Akuntansi. *The Joernal of Taxation Tax Center*, 2(2), 188–210.
- Manulu, R. V. B., & Fiana, O. (2023). Pengaruh Managerial Ownership, Company Growth, Investment Opportunity Set dan Debt Covenant Terhadap Konservatisme Akuntansi. *Journal of Economic and Management (JECMA)*, 6(2), 135–154. <https://doi.org/10.46772/jecma.v6i2.1228>
- Mardisa, R. H., & Herawati. (2021). Pengaruh Financial Distress, Risiko Litigasi, Leverage, Intensitas Modal, Political Cost dan Persistensi Laba Terhadap Konservatisme Akuntansi (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2015 - 2019). *Abstract of Undergraduate Research, Faculty of Economics, Bung Hatta University*, 19(1).
- Maux, J. Le, & Francoeur, C. (2014). Block Premia, Litigation Risk, and Shareholder Protection. *European Financial Management*, 20(4), 756–769. <https://doi.org/10.1111/eufm.12005>
- Meilinda, M., Susanti, S., & Zulaihati, S. (2022). Impact of Leverage and Financial Distress on Accounting Conservatism. *MARGINAL : Journal of Management, Accounting, General Finance and International Economic Issues*, 2(1), 126–139. <https://doi.org/10.55047/marginal.v2i1.367>
- Muhardi, W. R. (2013). Analisis Laporan Keuangan Proyeksi dan Valuasi Saham. In *Salemba Empat*.
- Mumayiz, N. A., & Cahyaningsih, C. (2020). Analisis Faktor-Faktor yang Memengaruhi Konservatisme Akuntansi. *Studi Akuntansi Dan Keuangan Indonesia*, 3(1), 29–49. <https://doi.org/10.21632/saki.3.1.29-49>
- Mustikasari, Y., Titisari, K. H., & Wijayanti, A. (2020). The Effect of Litigation Risk On Accounting Conservatism, Leverage & Managerial Ownership As Moderation. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 4(1), 144–156. <https://doi.org/10.36555/jasa.v4i1.1346>
- Nadila, N., & Nursiam, N. (2023). The Effect of Capital Intensity, Leverage, Company Size and Litigation Risk on Accounting Conservatism (Empirical Study on LQ45 Companies Listed on the IDX in 2017-2021). *The International Journal of Business Management and Technology*, 7(1), 738–748.
- Nazilah, N., & Syaiful, S. (2023). Pengaruh Struktur Kepemilikan Terhadap Konservatisme Akuntansi. *Journal of Culture Accounting and Auditing*, 2(1), 23–39. <https://doi.org/10.30587/jcaa.v2i1.4849>

- Ningsih, A. R., Nurhayati, N., & Helliana, H. (2019). Pengaruh Political Cost, Debt Covenant dan Financial Distress Terhadap Konservatisme Akuntansi. *Prosiding Akuntansi*, 5(2), 265–272. <https://doi.org/10.29313/v0i0.17728>
- Novari, R., Yusnaini, Y., & Fuadah, L. L. (2021). The Impact of Tax Incentives, Political Costs, Litigation Risk and Equity Valuation on Accounting Conservatism. *Oblik i Finans*, 4(94), 39–45. [https://doi.org/10.33146/2307-9878-2021-4\(94\)-39-45](https://doi.org/10.33146/2307-9878-2021-4(94)-39-45)
- Noviani, I., & Homan, H. S. (2021). Pengaruh Debt Covenant dan Growth Opportunities Terhadap Konservatisme Akuntansi (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017). *Jurnal Riset Akuntansi Dan Perbankan*, 15(2), 577–596.
- Novitasari, N., Amin, M., & Hariri, H. (2020). Pengaruh Adopsi IFRS, Political Cost dan Litigation Risk Terhadap Konservatisme Akuntansi (Studi Empiris Terhadap Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018). *E\_Jurnal Ilmiah Riset Akuntansi*, 09(02), 116–125.
- Noviyanti, A., & Agustina, L. (2021). Factors Affecting Accounting Conservatism in Indonesia. *Accounting Analysis Journal*, 10(2), 116–123. <https://doi.org/10.15294/aaj.v10i2.48752>
- Nuraeni, C., & Tama, A. I. (2019). Effect of Managerial Ownership, Debt Covenant, Political Cost and Growth Opportunities on Accounting Conservatism Levels. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 3(03), 263–269. <https://doi.org/10.29040/ijebar.v3i03.591>
- Oktomegah, C. (2012). Faktor - Faktor yang Mempengaruhi Penerapan Konservatisme Pada Perusahaan Manufaktur di BEI. *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(1), 36–42.
- Paramita, F., & Cahyati, A. D. (2013). Pengaruh Konflik Kepentingan Terhadap Konservatisme Akuntansi Dengan Risiko Litigasi Dan Tipe Strategi Sebagai Variabel Pemoderasi. *JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 4(2), 42–63.
- Permatasari, S. P., & Darmayanti, Y. (2021). Pengaruh Political Cost, Akuisisi, Firm Size dan Fixed Asset Intensity Terhadap Revaluasi Aset Tetap (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia periode 2015-2019). *Abstract of Undergraduate Research, Faculty of Economics, Bung Hatta University*, 19(1).
- Pertiwi, S. W., Yuniarti, N., Ranidiah, F., Putra, Y. P., & Suhendra, C. (2023). Pengaruh Financial Distress, Leverage dan Ukuran Perusahaan terhadap Konservatisme Akuntansi (Studi Kasus Pada Perusahaan Manufaktur Sektor Industri Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia tahun



- 2019 - 2021). *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 3(2), 166–175. <https://doi.org/10.55606/jaemb.v3i2.1655>
- Pham, N. K., Duong, H. N., Quang, T. P., & Thuy, N. H. T. (2017). Audit Firm Size, Audit Fee, Audit Reputation and Audit Quality: The Case of Listed Companies in Vietnam. *Asian Journal of Finance & Accounting*, 9(1), 429–447. <https://doi.org/10.5296/ajfa.v9i1.10074>
- Pramesti, A. W., & Yuniningsih, Y. (2023). Comparative Analysis of The Accuracy Level of The Zmijewski, Springate and Grover Models to Predict Financial Distress. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 7(6), 164–172.
- Prawira, W. A., & Mubarak, P. A. (2023). Pengaruh Tingkat Utang (Leverage), Kepemilikan Manajerial dan Profitabilitas Terhadap Penerapan Konservatisme Akuntansi Pada Perusahaan Konstruksi dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019. *Jurnal Riset Perbankan, Manajemen, Dan Akuntansi*, 7(1), 64–74. <https://doi.org/10.56174/jrpma.v7i1.112>
- Priyono, M. Y. V., & Suhartini, D. (2022). Pengaruh Firm Size, Cash Flow, Leverage, Growth Opportunity, dan Profitability Terhadap Konservatisme AKuntansi. *Jambura Economic Education Journal*, 4(1), 51–65. <https://doi.org/10.37479/jeej.v4i1.11117>
- Pukthuanthong, K., Turtle, H., Walker, T., & Wang, J. (2017). Litigation risk and institutional monitoring. *Journal of Corporate Finance*, 45, 342–359. <https://doi.org/10.1016/j.jcorpfin.2017.05.008>
- Purnama, W., & Daljono, D. (2013). Pengaruh Ukuran Perusahaan, Rasio Leverage, Intensitas Modal, dan Likuiditas Perusahaan Terhadap Konservatisme Perusahaan (Studi Pada Perusahaan yang Belum Menggunakan IFRS). *Diponegoro Journal of Accounting*, 2(3), 1–11. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/3472>
- Purnomo, R. A. (2016). Analisis Statistik Ekonomi dan Bisnis Dengan SPSS. In *Wade Group*.
- 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), 46–61. <https://doi.org/10.24036/wra.v9i1.111948>
- Qorynilova, A. (2023). The Effect of Managerial Ownership, Debt Agreements and Litigation Risk on Accounting Conservatism. *International Conference on Social Science, Education and Humanities (PICSSEH) 2022*, 2(1), 24–29. <https://doi.org/10.51773/sssh.v2i1.129>

- Rahayu, S., Kusmuriyanto, Kiswanto, & Indra Gunawan, D. (2018). Factors Influencing the Application of Accounting Conservatism in the Company. *KnE Social Sciences*, 3(10), 180. <https://doi.org/10.18502/kss.v3i10.3128>
- Rahmadini, A. A. (2016). Analisis Kesesuaian Prediksi Kebangkrutan Model Altman Z-Score, Fulmer dan Springate Terhadap Opini Auditor Pada Perusahaan Delisting Tahun 2015. *IKONOMIKA*, 1(2), 144–156. <https://doi.org/10.24042/febi.v1i2.149>
- Rahmawati, N. D., Saerang, I. S., & Rate, P. Van. (2014). Kinerja Keuangan Pengaruhnya Terhadap Kebijakan Dividen Pada Perusahaan BUMN di Bursa Efek Indonesia. *Jurnal EMBA*, 2(2), 1306–1317.
- Rahmi, E., & Baroroh, N. (2022). Pengaruh Kepemilikan Manajerial, Risiko Litigasi dan Leverage terhadap Konservatisme Akuntansi dengan Financial Distress sebagai Variabel Moderating. *Owner : Riset Dan Jurnal AKuntansi*, 6(1), 1043–1055. <https://doi.org/10.33395/owner.v6i1.717>
- Ramli, I., & Joe, S. (2019). Analisis Perilaku Oportunistik, Mekanisme Pengawasan dan Manajemen Laba Pada Perbankan Konvensional Indonesia. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 3(1), 10–19. <https://doi.org/10.24912/jmieb.v3i1.1589>
- Reskino, R., & Vemiliyarni, R. (2014). Pengaruh Konvergensi IFRS, Bonus Plan, Debt Covenant dan Political Cost Terhadap Konservatisme Akuntansi. *Akuntabilitas*, 7(3), 185–195. <https://doi.org/10.15408/akt.v7i3.2736>
- Rimardhina, H., Hidayat, R. R., & Dwiatmanto, D. (2016). Pengaruh Mekanisme Good Corporate Governance terhadap Profitabilitas Perusahaan (Studi Pada Perusahaan BUMN yang terdaftar di BEI tahun 2012 - 2014). *Jurnal Administrasi Bisnis (JAB)*, 31(1), 167–175.
- Rinta, M. (2021). Board of Directors Size, Audit Committee Activities and Audit Committee Size toward Earnings Management. *Journal of Accounting Science*, 5(1), 89–103. <https://doi.org/10.21070/jas.v5i1.1336>
- Risdiyani, F., & Kusmuriyanto, K. (2015). Analisis Faktor-Faktor yang Mempengaruhi Penerapan Konservatisme Akuntansi. *Accounting Analysis Journal*, 4(3), 1–10. <https://doi.org/10.15294/aaj.v4i3.8305>
- Rivandi, M., & Ariska, S. (2019). Pengaruh Intensitas Modal, Dividend Payout Ratio dan Financial Distress Terhadap Konservatisme Akuntansi. *Jurnal Benefita*, 4(1), 104. <https://doi.org/10.22216/jbe.v1i1.3850>
- Santoso, I. H. (2019). Statistik II (Untuk Ilmu Sosial dan Ekonomi). In R. S. Bahtiar (Ed.), *UWKS PRESS* (1st ed.).

- Saputra, J., Sitepu, A. P., Munaf, T., Hasnarika, H., Sarazwati, R. Y., & Novrina, P. D. (2022). Conservatism In Accounting: Financial Distress, Tax and Litigation Risk. *PENANOMICS: International Journal of Economics*, 1(1), 41–50. <https://doi.org/10.56107/penanomics.v1i1.4>
- Saputra, R. E., Kamaliah, K., & Hariadi, H. (2016). Pengaruh Struktur Kepemilikan Manajerial, Kontrak Utang, Tingkat Kesulitan Keuangan, Perusahaan, Peluang Pertumbuhan, Risiko Litigasi dan Leverage Terhadap Konservatisme Akuntansi (Survey Pada Perusahaan Manufaktur yang Terdaftar di BEI). *JOM Fekon*, 3(1), 2207–2221.
- Sari, C., & Adhariani, D. (2009). Konservatisme Perusahaan Di Indonesia dan Faktor-Faktor yang Mempengaruhinya. *Simposium Nasional Akuntansi XII*.
- Sari, W. P. (2020). The Effect of Financial Distress and Growth Opportunities on Accounting Conservatism with Litigation Risk as Moderated Variables in Manufacturing Companies Listed on BEI. *Budapest International Research and Critics Institute (BIRCI-Journal)*, 3(1), 588–597. <https://doi.org/10.33258/birci.v3i1.812>
- Savitri, E. (2016). Konservatisme Akuntansi: Cara Pengukuran, Tinjauan Empiris dan Faktor-Faktor yang Mempengaruhinya. In *Pustaka Sahila Yogyakarta*. [https://repository.uin-suska.ac.id/9621/1/Buku Konservatisme Akuntansi.pdf](https://repository.uin-suska.ac.id/9621/1/Buku%20Konservatisme%20Akuntansi.pdf)
- Scott, W. R. (2003). Financial Accounting Theory. In *Prentice Hall*.
- Sholikhah, R. M., & Suryani, A. W. (2020). The Influence of the Financial Distress, Conflict of Interest, and Litigation Risk on Accounting Conservatism. *KnE Social Sciences*, 4(7), 222–239. <https://doi.org/10.18502/kss.v4i7.6854>
- Sihabudin, S., Wibowo, D., Mulyono, S., Kusuma, J. W., Arofah, I., Ningsi, B. A., Saputra, E., Purwasih, R., & Syaharuddin, S. (2021). Ekonometrika Dasar Teori dan Praktik Berbasis SPSS. In *CV. Pena Persada*.
- Solichah, N., & Fachrurrozie, F. (2019). Effect of Managerial Ownership, Leverage, Firm Size and Profitability on Accounting Conservatism. *Accounting Analysis Journal*, 8(3), 151–157. <https://doi.org/10.15294/aaj.v8i3.27847>
- Solikhah, B., Wahyudin, A., Yulianto, A., & Pratiwi, Y. E. (2018). An Exploration of Accounting Conservatism Practise: Empirical Evidence from Developing Country. *Research Journal of Finance and Accounting*, 9(18), 119–126.
- Sugiyarti, L., & Rina, S. (2020). Pengaruh Insentif Pajak, Financial Distress, Earning Pressure Terhadap Konservatisme Akuntansi. *Jurnal Litbang Sukowati*, 4(1), 65–74. <https://doi.org/10.32630/sukowati.v4i1.148>

- Sulastiningsih, S., & Husna, J. A. (2017). Pengaruh Debt Covenant, Bonus Plan, Political Cost dan Risiko Litigasi Terhadap Konservatisme Akuntansi Pada Perusahaan Manufaktur. *Jurnal Kajian Bisnis*, 25(1), 110–125.
- Sulastri, S., & Anna, Y. D. (2018). Pengaruh Financial Distress Dan Leverage Terhadap Konservatisme Akuntansi. *Akuisisi: Jurnal Akuntansi*, 14(1), 59–69. <https://doi.org/10.24127/akuisisi.v14i1.251>
- Sun, J., & Liu, G. (2016). Does analyst coverage constrain real earnings management? *The Quarterly Review of Economics and Finance*, 59, 131–140. <https://doi.org/10.1016/j.qref.2015.03.009>
- Syahputri, D. I., & Nawirah, N. (2023). The Effect Of Information Asymmetry, Accounting Conservatism, And Firm Size Against Earning Management With Good Corporate Governance As Moderating Variables. *Jurnal Akuntansi*, 13(2), 163–176. <https://doi.org/10.33369/jakuntansi.13.2.163-176>
- Syahrum, S., & Salim, S. (2012). Metodologi Penelitian Kuantitatif. In R. Ananda (Ed.), *Citapustaka Media*.
- Syarifuddin, S., & Al-Saudi, I. (2022). Metode Riset Praktis Regresi Berganda Dengan SPSS. In *Bobby Digital Center*.
- Syifa, H. M., Kristanti, F. T., & Dillak, V. J. (2017). Financial Distress, Kepemilikan Institusional, Profitabilitas Terhadap Konservatisme Akuntansi. *Jurnal Riset Akuntansi Kontemporer (JRAK)*, 9(1), 1–6. <https://doi.org/10.23969/jrak.v9i1.361>
- Tamur, G. M. (2021). The Effect of Institutional Ownership, Debt Covenant and Growth Opportunity on Accounting Conservatism. *Eduvest - Journal of Universal Studies*, 1(8), 784–793. <https://doi.org/10.59188/eduvest.v1i8.141>
- Tania, S., Pratiwi, L. N., & Laksana, B. (2021). Prediksi Kebangkrutan Menggunakan Metode Altman Z-Score Modifikasi pada PT Inti (Persero). *Indonesian Journal of Economics and Management*, 1(3), 628–633. <https://doi.org/10.35313/ijem.v1i3.3077>
- Tazkiya, H., & Sulastiningsih, S. (2020). Pengaruh Growth Opportunity, Financial Distress, CEO Retirement terhadap Konservatisme Akuntansi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2013 - 2017). *Kajian Bisnis STIE Widya Wiwaha*, 28(1), 13–34. <https://doi.org/10.32477/jkb.v28i1.34>
- Tumpal Manik. (2018). Pengaruh Manajemen Laba dan Konservatisme Akuntansi Terhadap Nilai Perusahaan dengan Kinerja Perusahaan Sebagai Variabel Pemoderasi. *Jurnal Ilmiah Akuntansi Dan Finansial Indonesia*, 2(1), 1–14. <https://doi.org/10.31629/jiafi.v2i1.1272>

- Wahyuni, M. (2020). Statistik Deskriptif untuk Penelitian Olah Data Manual dan SPSS Versi 25. In *Bintang Pustaka Madani*.
- Waluyo, W. (2019). Good corporate governance and Bondholder-Shareholder conflict: The case of implementation accounting conservatism for mining companies. *International Journal of Innovation, Creativity and Change*, 6(8), 180–191. <https://doi.org/10.4108/eai.10-9-2019.2289392>
- Wardhani, D. K., & Isnalita. (2019). The effect of good corporate governance on accounting conservatism (study on banking companies listed on IDX 2013-2017). *International Journal of Innovation, Creativity and Change*, 9(8), 64–75.
- Wati, E., & Gultom, O. R. T. (2022). The Impact of Ownership Structure on Earnings Management: Evidence from the Indonesian Stock Exchange. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 8(1), 152–175. <https://doi.org/10.32602/jafas.2022.007>
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons*, 17(3), 207–221. <https://doi.org/10.2308/acch.2003.17.3.207>
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory. *The Accounting Review*, 65(1), 131–156. <http://www.jstor.org/stable/247880>
- Widhiastuti, R., & Rahayu, S. (2022). The Role of Financial Distress in Mediating The Accounting Conservatism Practices. *AKRUAL: Jurnal Akuntansi*, 13(2), 201–213. <https://doi.org/10.26740/jaj.v13n2.p201-213>
- Wicandy, N., & Khairunnisa, K. (2020). Pengaruh Kesulitan Keuangan, Risiko Litigasi, dan Political Cost terhadap Konservatisme Akuntansi. *JAE: Jurnal Akuntansi Dan Ekonomi*, 5(3), 64–73. <https://doi.org/10.29407/jae.v5i3.14171>
- Winanda, I. K., & Astika, I. B. P. (2021). Nilai, Size, Profitabilitas Perusahaan dan Praktik Perataan Laba. *E-Jurnal Akuntansi*, 31(3), 562–576. <https://doi.org/10.24843/EJA.2021.v31.i03.p04>
- Yanti, F. H., Azmi, Z., & Ahyaruddin, M. (2022). The Effect of Debt Covenant, Leverage, Growth Opportunities and Financial Distress on Accounting Conservatism (Study on Transportation Sub-sector Companies listed on the Indonesia Stock Exchange IDX Periode 2017-2019). *Bilancia : Jurnal Ilmiah Akuntansi*, 6(1), 497–514. <https://doi.org/10.35145/bilancia.v6i1.1647>
- Yisha, M. (2020). Analysis on Efficiency and Opportunistic Perspective under the Pat. *The Frontiers of Society, Science and Technology*, 2(17), 71–79. <https://doi.org/10.25236/FSST.2020.021712>

- Zahriyah, A., Suprianik, S., Parmono, A., & Mustofa, M. (2021). *Ekonometrika*. In *Mandala Press*.
- Zhang, J. (2008). The contracting benefits of accounting conservatism to lenders and borrowers. *Journal of Accounting and Economics*, 45(1), 27–54. <https://doi.org/10.1016/j.jacceco.2007.06.002>
- Zhong, Y., & Li, W. (2017). Accounting Conservatism: A Literature Review. *Australian Accounting Review*, 27(2), 195–213. <https://doi.org/10.1111/auar.12107>
- Zmijewski, M. E., & Hagerman, R. L. (1981). An income strategy approach to the positive theory of accounting standard setting/choice. *Journal of Accounting and Economics*, 3(2), 129–149. [https://doi.org/10.1016/0165-4101\(81\)90010-0](https://doi.org/10.1016/0165-4101(81)90010-0)
- Zulfiati, L., & Lusiana, E. (2020). Debt Covenant, Managerial Ownership and Accounting Conservatism. *Proceedings of the Annual International Conference on Accounting Research (AICAR 2019)*, 127(AICAR 2019), 73–77. <https://doi.org/10.2991/aebmr.k.200309.017>
- Zulni, Y., & Taqwa, S. (2023). Pengaruh Financial Distress, Kepemilikan Institusional, dan Growth Opportunities terhadap Konservatisme Akuntansi. *Jurnal Eksplorasi Akuntansi (JEA)*, 5(1), 246–262. <https://doi.org/10.24036/jea.v5i1.723>