

DAFTAR PUSTAKA

- Ali, A., & Zarowin, P. (1992). The role of earnings levels in annual earnings-returns studies. *Journal of Accounting Research*, 30(2), 286–296.
- Ashma, F. U., & Rahmawati, E. (2019). Pengaruh Persistensi Laba, Book Tax Differences, Investment Opportunity Set dan Struktur Modal Terhadap Kualitas Laba dengan Konservatisme Akuntansi Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Jasa yang Terdaftar di BEI Periode 2015-2017). *Reviu Akuntansi Dan Bisnis Indonesia*, 3(2), 206–219.
- 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.
- Blaylock, B., Shevlin, T., & Wilson, R. (2012). Tax avoidance, large positive temporary book-tax differences, and earnings persistence. *The Accounting Review*, 87(1), 91–120.
- Chen, F., Hope, O.-K., Li, Q., & Wang, X. (2011). Financial reporting quality and investment efficiency of private firms in emerging markets. *The Accounting Review*, 86(4), 1255–1288.
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms? *Journal of Financial Economics*, 95(1), 41–61.
- Chung and Pruitt 1994*. (n.d.).
- Dechow_et_al_1995*. (n.d.).
- Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings: The role of accrual estimation errors. In *The Accounting Review* (Vol. 77).
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401.
- Desai, M. A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*, 79(1), 145–179.
- Desai, M. A., & Dharmapala, D. (n.d.). *Corporate Social Responsibility and Taxation: The Missing Link*.

- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2020). When does tax avoidance result in tax uncertainty? *The Accounting Review*, 95(2), 179–203.
- Dyreng, S., Gaertner, F. B., Hoopes, J. L., & Vernon, M. E. (2020). The effect of US tax reform on the tax burdens of US domestic and multinational corporations. *Available at SSRN 3620102*.
- Edwien, E., & Ruslim, H. (2025). Pengaruh Manajemen Laba, Tax Avoidance dan Nilai Perusahaan terhadap Kualitas Laba Dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Energi. *Journal of Accounting and Finance Management*, 6(3), 958–971.
- Farid, F., Rahim, S., & Sari, R. (2025). Economics and Digital Business Review Pengaruh Thin Capitalization Dan Transfer Pricing Terhadap Penghindaran Pajak Dengan Pemfaatan Tax Haven Country Sebagai Variabel Moderating. *Economics and Digital Business Review*, 6(1), 677–691. <http://ojs.stieamkop.ac.id/index.php/ecotal/article/view/2147>
- Francis, J., LaFond, R., Olsson, P. M., & Schipper, K. (2005). The market pricing of accruals quality. *Journal of Accounting and Economics*, 39(2), 295–327.
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2005). Costs of Capital and Earnings Attributes. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.414125>
- Francis, J., Lafond, R., Olsson, P., & Schipper, K. (n.d.). *Costs of Capital and Earnings Attributes*.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2008). *Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting*.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *The Accounting Review*, 84(2), 467–496.
- Hajering, H., Suun, M., Muslim, M., & Musliandi, M. (2019). Moderating Ethics Auditors Influence of Competence, Accountability on Audit Quality. *Jurnal Akuntansi*, 23(3), 468–481. <http://www.ecojoin.org/index.php/EJA/article/view/614>
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178.

- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178.
- Hasan, A. F., Alam, S., & Pramukti, A. (2023). Pengaruh Kompetensi Staf Keuangan, Efektivitas Sistem Pengendalian Internal, Dan Peran Audit Internal Terhadap Kualitas Laporan Keuangan Pemerintah Kabupaten Barru. *INNOVATIVE: Journal Of Social Science Research*, 3(4), 1–13. <http://j-innovative.org/index.php/Innovative/article/view/3698>
- Healy, P. M., & Wahlen, J. M. (1999). A review of the earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(4), 365–383.
- Kay, J. A., & Morris, C. N. (1987). The economic efficiency of Sunday trading restrictions. *The Journal of Industrial Economics*, 113–129.
- Kim, Y., Li, S., & Zhang, L. (2011). Corporate tax avoidance and stock price crash risk: Firm-level analysis. *Journal of Financial Economics*, 100(3), 639–662.
- Kormendi, R., & Lipe, R. (1987). Earnings innovations, earnings persistence, and stock returns. *Journal of Business*, 60(3), 323–345.
- Kusumawardhani, S. S. P., & Setyorini, D. (2024). THE EFFECT OF INVESTMENT OPPORTUNITY SET (IOS), EARNINGS PERSISTENCE, AND FIRM SIZE ON EARNINGS QUALITY WITH INFORMATION ASYMMETRY AS A MODERATING VARIABLE. *Jurnal RAK (Riset Akuntansi Keuangan)*, 9(1), 41–55.
- Lev, B., & Thiagarajan, S. R. (1993). Fundamental information analysis. *Journal of Accounting Research*, 31(2), 190–215.
- Lewellen, W., & Badrinath, S. G. (1997). On the measurement of Tobin's q. *Journal of Financial Economics*, 44(1), 77–122.
- Lopes, A., & Carvalho, A. R. (2025). Determinants of voluntary adoption of sasb standards to disclose sustainability issues: an international perspective. *Revista Produção e Desenvolvimento*, 11(1), e724–e724.
- McNichols, M. F. (2002). Discussion of the quality of accruals and earnings: The role of accrual estimation errors. *The Accounting Review*, 77(Supplement), 61–69.
- Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm. *Managerial Behavior, Agency Costs and Ownership Structure*, 3(4), 305–360.

- Myers, S. C. (1976). Determinants of corporate borrowing. *Journal of Financial Economics*, 5(2), 147–175.
- Myers, S. C. (1977). Determinants of corporate borrowing. *Journal of Financial Economics*, 5(2), 147–175.
- Penman, S. H., & Zhang, X.-J. (2002). Accounting conservatism, the quality of earnings, and stock returns. *The Accounting Review*, 77(2), 237–264.
- Putri, S., Sari, R., & Nugroho, A. (2024). Pengaruh persistensi laba, profitabilitas, likuiditas, dan struktur modal terhadap kualitas laba pada perusahaan indeks Kompas 100 tahun 2019–2022. *Jurnal Akuntansi dan Keuangan Indonesia*, 21(1), 45–60
- Rahman, A., Yusuf, M., & Kurniawan, D. (2023). The effect of investment opportunity set, earnings persistence, and accounting conservatism on earnings quality with voluntary disclosure as an intervening variable. *Jurnal Akuntansi dan Keuangan*, 25(2), 134–148.
- Richardson, S. A., Sloan, R. G., Soliman, M. T., & Tuna, I. (2005). Accrual reliability, earnings persistence and stock prices. *Journal of Accounting and Economics*, 39(3), 437–485.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370.
- Roychowdhury, S. (2006a). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Roychowdhury, S. (2006b). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Santiarsi, N. A., & Alam, R. (2025). Studi Fenomenologi : Pencegahan Fraud Pada Pt . Permodalan Nasional Madani Ventura Syariah. *Jurnal Online Manajemen ELPEI*, 5(2). <http://jurnal.stim-lpi.ac.id/index.php/Jomel/article/view/457%0Ahttps://jurnal.stim-lpi.ac.id/index.php/Jomel/article/download/457/391>
- Schipper, K., & Vincent, L. (2003). *Earnings Quality*.
- Skinner, D. J. (1993). The investment opportunity set and accounting procedure choice: Preliminary evidence. *Journal of Accounting and Economics*, 16(4), 407–445.

- Sloan, R. G. (1996). Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings? In *Source: The Accounting Review* (Vol. 71, Issue 3).
- Sloan, R. G. (1996). Do stock prices fully reflect information in accruals and cash flows about future earnings? *The Accounting Review*, 71(3), 289–315.
- Smith, C. W., & Watts, R. L. (1991). The investment opportunity set and corporate financing, dividend, and compensation policies*. In *Journal of Financial Economics* (Vol. 32).
- Spence, M. (1973). I the MIT press. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Sugianto, A. (2019). Pengaruh tindakan pajak agresif terhadap kualitas laba pada perusahaan pertambangan di Indonesia. *Jurnal Akuntansi Multiparadigma*, 10(2), 310–325.
- Suherman, S. D. E., Alam, S., & Junaid, A. (2023). The Effect of Book Tax Differences, Operational Cash Flow to Earnings Persistence. *Simak*, 21(02), 325–348. <https://doi.org/10.35129/simak.v21i02.478>
<http://ojs.feb.uajm.ac.id/index.php/simak/article/view/478>
- Tenriwaru, T., Saputri, Z., & Lannai, D. (2024). The Effect of Taxpayer Compliance, Use of E-Filing, Tax Audit, and Tax Avoidance on Tax Revenue at Tax Service, Extension, and Consultation Office (KP2KP) Sengkang Wajo District. *Ajar*, 7(01), 91–111. <https://doi.org/10.35129/ajar.v7i01.487>
<http://ojs.feb.uajm.ac.id/index.php/AJAR/article/view/487>
- Verani Carolina, & Endah Purnama Sari Eddy. (2024). DO INVESTORS CARE ABOUT TAX AVOIDANCE? EVIDENCE FROM INDONESIA. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, 2(6), 2056–2063. <https://doi.org/10.61990/ijamesc.v2i6.386>