

DAFTAR PUSTAKA

- Abernathy, J. L., Beyer, B., Masli, A., & Stefaniak, C. M. 2014. The association between characteristics of audit committee accounting experts, audit committee chairs, and financial reporting timeliness. *Advances in Accounting*, 30(2), 283–297.
<https://pdfs.semanticscholar.org/f263/6b82565b7c12ddeb13fc1b2b32bfd5b0291f.pdf>
- Abernathy, J.L. 2011. Audit Committee Expertise and Financial Analysts' and Investors' Ability to Anticipate Future Earnings. SSRN.https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1942928
- Abdul Halim. 2005. *Analisis Investasi*. Edisi ke-2. Jakarta : Salamba Empat.
- Afifuddin, Beni Ahmad Saebani. 2009, *Metodologi Penelitian Kualitatif*, Bandung: Pustaka Setia
- Agus, R. Sartono, 2010. *Manajemen Keuangan Teori dan Aplikasi*. Edisi Keempat. Yogyakarta: BPFE.
- Ahmad Rodoni dan Herni Ali. 2010. *Manajemen Keuangan*. Jakarta: Mitra Wacana Media.
- Amstrong, J. Scott. 2000. *Sales Forecast For Existing Consumer Products and Services: Do Purchase Intentions Contribute to Accuracy?*. The Wharton School, University of Pennsylvania, Philadelphia.
https://repository.upenn.edu/cgi/viewcontent.cgi?article=1185&context=marketing_papers
- Arens Alvin A, Elder Randal J, dan Beasley Mark S. 2004. *Auditing*. Jakarta : PT Indeks.
- Atmaja, Lukas Setia. 2008. *Teori dan Praktek Manajemen Keuangan*. Yogyakarta: Penerbit ANDI
- Barclay, Michael J.; Clifford W. Smith Jr.; Ross L. Watts (1998), *The determinations of corporate leverage and dividend policies*, in *The New Corporate Finance*, 1999, 2nd ed., Irwin Mc-Graw-Hill, Malaysia

https://econpapers.repec.org/article/blajacrfn/v_3a7_3ay_3a1995_3ai_3a4_3ap_3a4-19.htm

- Barclay, Michael Biddle, G., dan G. Hilary. 2006. *Accounting Quality and Firm-level Capital Investment*. Forthcoming The Accounting Review <https://doi.org/10.2308/accr.2006.81.5.963>
- Butar-Butar, Sansaloni. 2015. Dampak Kualitas Laporan Keuangan, Regulasi Pengendalian Internal dan Keterbatasan Keuangan Terhadap Inefisiensi Investasi. *Jurnal Akuntansi dan Keuangan*, Vol. 17, No. 1, Mei 2015, 57-70 DOI: 10.9744/jak.17.1.57-70.ISSN 1411-0288 print / ISSN 2338-8137 online
- Carcello, J.V., R. Hermanson, & N. McGrath. 1992. *Audit Quality Attributes: The Perceptions of Audit Partners, Prepares, and Financial Statement Users*. *Auditing: A Journal of Practice & Theory* 11 (1): 1-15. https://www.researchgate.net/publication/329011156_Attributes_and_Drivers_of_Audit_Quality_The_Perceptions_of_Quality_Inspectors_in_the_UK
- Chen, I-Ju dan Chen, Sheng-Syan. 2014. Corporate Governance and Investment Efficiency of Diversified firms: Evidence from Corporate Asset Purchases. *JEL classification: G31; G34 Yuan Ze University*. <https://onlinelibrary.wiley.com/doi/abs/10.1111/jacf.12224>
- Craswell, A., Francis, J., & Taylor, S. 1995. *Auditor Brand Name Reputations and Industry Specializations*. *Journal of Accounting and Economics*. 20, 297–322. <https://www.sciencedirect.com/science/article/abs/pii/0165410195004033>
- Defond, M. L., Hann, R. N., & Hu, X. 2005. Does the Market Value Financial Expertise on Audit Committees of Boards of Directors? *Journal of Accounting Research*, 43(2), 153–193. https://www.jstor.org/stable/3542339?seq=1#page_scan_tab_contents
- Dormann, C. dan Biddle, R. 2009. *A Review of Humor for Computer Games: Play, laugh and More*. [online]. Tersedia: <http://sag.sagepub.com/content/40/6802> [20 Desember 2013]
- Dunn, William N. 2003. *Public Policy Analysis: An Introduction, New Jersey: Pearson Education*. Edisi bahasa Indonesia diterjemahkan dari edisi kedua (1994) diterbitkan sejak 1999 dengan judul Pengantar Analisis Kebijakan Publik. Yogyakarta: Gadjah Mada University Press. <https://scholar.google.co.id/citations?user=LwgqhiQAAAAJ&hl=id>

- Gerayli, M., Ma'atofa, S., & Yane Sari, A.M. 2011. Impact of audit quality on Earnings Management: From Iran. *International Research Journal of Finance and Economics, Issue 66*, pp. 77-84. www.eurojournals.com/IRJFE_66_07 in access on 30 October 2011.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gomaris, M.F.C. and Ballesta, J.P.S. 2014, Financial Reporting Quality, Debt Maturity, and Investment Efficiency. *Journal of Banking and Finance* 40: 494-506.
https://econpapers.repec.org/article/eeejbfina/v_3a40_3ay_3a2014_3ai_3ac_3ap_3a494-506.htm
- Handayani, U. T., Siregar, S. V., & Elok, T. 2015. Kualitas laporan keuangan, mekanisme governance, dan efisiensi investasi. *Jurnal Akuntansi Dan Keuangan Indonesia*. <https://jamal.ub.ac.id/index.php/jamal/article/view/406>
- Hayashi, 1982. Tobins Q Marginal and Average Q: A Neoclassical Interpretation. *Econometrica*, Vol. 50: 213-224.
<https://www.jstor.org/stable/1912538?seq=1/analyze>
- Hidayat, S.B. 2018. *Pengaruh Kualitas Informasi Akuntansi Terhadap Efisiensi Investasi Dengan Spesialisasi Auditor Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Pada Tahun 2014-2016)*. Skripsi thesis, Universitas Airlangga..
- Hodgson E, Levi P E. 2000. *A Textbook of Modern Toxicology*. New York: McGraw-Hill Companies, Inc. 207-10.
http://wikimariner.actionmodulers.com/wiki/images/8/80/Modern_Toxicology_4ed.pdf
- Hope A., & Thomas, T. 2008. Ownership structure and stock repurchase policy: evidence from france. *Accounting & Taxation*, 5(2), 45-55
https://www.researchgate.net/publication/228293470_The_Determinants_of_Share_Repurchases_in_Europe
- Hu et al. 2014. Does accounting conservatism improve the corporate information environment?. *Journal of International Accounting, Auditing and Taxation*, 23, 32-43. <https://daneshyari.com/article/preview/1002045.pdf>
- Inaam, Z., Khmoussi, H., and Fatma, Z. 2012. Audit Quality and Earnings Management in the Tunisian Context. *International Journal of Accounting and Financial*

- Islami, Muslimah Nur. 2016. Effect Of The Quality Of Financial Statements, Foreign Ownership, Frequency Of Audit Committee Meeting, And Specialty Industrial Efficiency Investment Of Auditors. *Journal Accounting Study Program, Faculty of Business, President University*.
<https://pdfs.semanticscholar.org/b63e/26a05a071b4e8d4d370a1891b970aaa47950.pdf>
- Jensen dan Meckling. 1976 kutipan Arifin, Zainal. 2005 (hlm 60-66) dalam *Skripsi Riza Setya Prabawa 2006. Analisis Pengaruh Biaya Keagenan, Kesempatan, Investasi dan Posisi Likuiditas perusahaan terhadap Kebijakan Deviden*. Universitas Islam Indonesia. <https://www2.bc.edu/thomas-chemmanur/phdfincorp/MF891%20papers/Jensen%201976.pdf>
- Jensen, Michael C. 1986. Agency Cost of Free cash Flow, Corporate Finance, and Takeovers. *American Economic Review* 76 (2), 323-329.
<https://www.jstor.org/stable/1818789>
- Jensen, M. C. 1986. Agency costs of free cash flow, corporate finance, and takeovers. *The American Economic Review*, 76(2), 323– 329.
<https://doi.org/10.2139/ssrn.99580>
- Juliani, Dina dan Wardhani, Ratna. 2018. Pengaruh Konservatisme Terhadap Efisiensi Investasi dan Agency Cost Sebagai Variabel Moderasi Pada Perusahaan Yang Melakukan Merger dan Akuisisi di Asia Tenggara. *Jurnal Aset (Akuntansi Riset)*, 10 (1), 2018, 49-62
<http://ejournal.upi.edu/index.php/aset/article/view/11872>
- Kasmir. 2009. *Analisis Laporan Keuangan. Rajawali Pers*, Jakarta.
- Karamanou, Irene dan Nikos Vafeas. 2005. The Association between Corporate Boards, Audit Committees and Management Earnings Forecasts: An Empirical Analysis. *Journal of Accounting Research*, Vol. 43 No 3, June 2005.
<https://onlinelibrary.wiley.com/doi/abs/10.1111/j.1475-679X.2005.00177.x>
- Lara et al. 2016. Accounting Conservatism and Firm Investment Efficiency. *Journal of Accounting and Economics* 61, 221-238.
https://econpapers.repec.org/article/eeejaecon/v_3a61_3ay_3a2016_3ai_3a1_3ap_3a221-238.htm

- Lin, Jerry W., dan Hwang, Mark I. 2010. Audit Quality, Corporate Governance, and Earnings Management: A Meta-Analysis. *International Journal of Audit*. Vol. 14. hal 57–77. <https://onlinelibrary.wiley.com/doi/abs/10.1111/j.1099-1123.2009.00403.x>
- Luhgianto. 2012. Analisis Pengaruh Kualitas Audit Terhadap Manajemen Laba Studi pada Perusahaan yang Melakukan IPO di Indonesia. *Fokus Ekonomi*, Vol. 5, No. 2, pp. 15-31 <http://stiepena.ac.id/wp-content/uploads/2012/11/pena-fokus-vol-5-no-2-15-31.pdf>
- Mahdi, Safari and Momeni, Abolfazi. 2011. “Impact of Audit Quality on Earnings Management Evidence from Iran.” *International Research Journal of Finance and Economics*, Issue 66. <http://ssrn.com>
- Messier et.al.2006. *Auditing and Assurance Services*. Terjemahan Nuri Hinduan, Jakarta : Salemba Empat
- Menon, K., & Williams, J.D. 1994. The Use of Audit Committees for Monitoring. *Journal of Accounting and Public Policy*, 13 (2): 121-139. <https://www.sciencedirect.com/science/article/pii/0278425494900167>
- Myers, S. C&N.S Majluf. 1984. Corporate Financing & Investment Decision When Firm Have Information That Investor Do Not Have. *Journal of Financial Economics*, 13, pp 187-221. <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.334.7154&rep=rep1&type=pdf>
- Neal, T.L. & Riley, R.R.Jr. 2004. Auditor Industry Specialist Research Design. *AUDITING: A Journal of Practice and Theory*, 23(2): 169-177 <https://aaapubs.org/doi/abs/10.2308/aud.2004.23.2.169?journalCode=ajpt>
- Palmrose, Z. V. 1986. The Effect of Nonaudit Services on The Pricing of The Audit Services: Furter evidence. *Journal of Accounting Research*, 24, 405-421. <https://www.jstor.org/stable/2491144>
- Rahmawati, Annisa Dwi dan Puji Harto. 2014. Analisis pengaruh kualitas laporan keuangan dan maturitas utang terhadap efisiensi incestasi. *Journal Of Accounting*. Volume 3, Nomor 3, Tahun 2014, Halaman 1-12 ISSN (Online): 2337-3806. Jurusan Akuntansi Fakultas Ekonomika dan Bisnis Universitas Diponegoro <https://docplayer.info/amp/78501572-Analisis-pengaruh-kualitas-pelaporan-keuangan-dan-maturitas-utang-terhadap-efisiensi-investasi-annisa-dwi-rahmawati-puji-harto-1.html>

- Richardson, G. 2006. Determinants of Tax Evasion: A Cross Country Investigation. *Journal of International Accounting, Auditing, and Taxation*, 15(2), 150-169. https://www.researchgate.net/publication/223412766_Determinants_of_Tax_Evasion_A_Cross-Country_Investigation
- Robert. 2018. *20 tahun reformasi: Inefisiensi dana daerah dan korupsi masih jadi sorotan*. KONTAN.CO.ID <https://nasional.kontan.co.id/news/20-tahun-reformasi-inefisiensi-dana-daerah-dan-korupsi-masih-jadi-sorotan>
- Rodono, Ahmad. dan Herni Ali. 2010. *Manajemen Keuangan*. Jakarta: Mitra Wacana Media
- Sanjaya, Wina. 2008. *Perencanaan dan desain sistem pembelajaran*. Jakarta: Kencana Prenada Media Group.
- Sari, N. K., & Suayrana, I. A. 2014. Pengaruh Pengungkapan CSR Terhadap Kinerja Keuangan Dengan Kepemilikan Asing Sebagai Variabel Moderator. *E-Jurnal Akuntansi Universitas Udayana*, 248- 257. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/5507>
- Scott, William R. 2000. *Financial Accounting Theory*. USA: Prentice-Hall.
- Setiawan, Liswan dan Firtiany. 2011. Pengaruh Workload Dan Spesialisasi Auditor Terhadap Kualitas Audit Dengan Kualitas Komite Audit Sebagai Variabel Pemoderasi. *Jurnal Akuntansi dan Keuangan Indonesia*, Juni 2011, Volume 8 - No. 1, hal 36 – 53 <http://jaki.ui.ac.id/index.php/home/article/view/155>
- Sukirno, Sadono. 2006. *Ekonomi Pembangunan*. Jakarta: Kencana.
- Suroso, Michael Armando. 2017 Pengaruh konservatisme dan kualitas pelaporan keuangan terhadap efisiensi investasi dengan kepemilikan institusional sebagai variabel moderasi. *Undergraduate thesis*, Widya Mandala Catholic University Surabaya. <http://repository.wima.ac.id/11683/>
- Uma Sekaran. 2006. *Metodologi Penelitian untuk Bisnis*, Edisi 4, Buku 1, Jakarta: Salemba Empat.
- Verdi, R.S. 2006. Financial Reporting Quality and Investment Efficiency. 50 Memorial Drive E52-403A Cambridge, MA 02142. <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.417.2394&rep=rep1&type=pdf>

- Wahyudi, J. 2010. Pengaruh Pengungkapan Good Corporate Governance, Ukuran Dewan Komisaris Dan Cross-Directorship Dewan Terhadap Nilai Perusahaan. Skripsi tidak dipublikasikan. Program Sarjana Fakultas Ekonomi, Universitas Diponegoro, Semarang
- Wardhani, R. 2006. Mekanisme corporate governance dalam perusahaan yang mengalami permasalahan keuangan (financially distressed firms). *Simposium Nasional Akuntansi (SNA) 9 Padang*, 2(9), 23–26
<https://media.neliti.com/media/publications/73541-ID-none.pdf>
- Yapono, Dania Amani dan Khomsatun, Siti. 2018. Peranan Tata Kelola sebagai Pemoderasi atas Pengaruh Manajemen Laba terhadap Efisiensi Investasi. *Jurnal Dinamika Akuntansi dan Bisnis Vol. 5(2)*, 2018, pp 179-194.
https://www.researchgate.net/publication/328263313_Peranan_Tata_Kelola_s_ebagai_Pemoderasi_atas_Pengaruh_Manajemen_Laba_terhadap_Efisiensi_Investasi/fulltext/5bc1ea4892851c88fd6993ae/Peranan-Tata-Kelola-sebagai-Pemoderasi-atas-Pengaruh-Manajemen-Laba-terhadap-Efisiensi-Investasi.pdf
- Yoshikawa, 1980. Effect of Board Structure on Firm Performance. *Asian Business Management*, 3:105-125.
https://www.researchgate.net/publication/29456784_Effects_of_Board_Structure_on_Firm_Performance_A_Comparison_Between_Japan_and_Australia