

DAFTAR PUSTAKA

- Afriani, N., Zulpahmi, & Sumardi. (2021). Faktor-Faktor yang Mempengaruhi Konservatisme Akuntansi. *Jurnal Buana Akuntansi*, 6(1), 40–56.
- Ardana, I. G. S., Suprasto, H. B., Sari, M. M., & Suaryana, I. G. N. A. (2021). Effect of Accounting Conservatism on Investment Efficiency with Litigation Risk as Moderating Variable. In *Journal Of Archaeology Of Egypt/Egyptology* (Vol. 18, Issue 7).
- Basu, S. (1997). The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accountintg and Economics*, 24, 3–37.
- Beaver, W. H., & Ryan, S. G. (2000). Biases and Lags in Book Value and Their Effects on the Ability of the Book-to-Market Ratio to Predict Book Return on Equity. *Journal of Accounting Research*, 38(1), 127.
- Chi, W., & Wang, C. (2010). Accounting conservatism in a setting of Information Asymmetry between majority and minority shareholders. *International Journal of Accounting*, 45(4), 465–489.
- 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.
- Dwitayanti, Y. (2012). Pengaruh Asimetri Informasi Terhadap Konservatisme Akuntansi (Studi Pada Perusahaan Manufaktur Di Bursa Efek Indonesia). *Jurnal Manajemen Dan Keuangan Darmajaya*, 10(1), 43.
- Eka, N., Mukhzarudfa, & Yudi. (2021). Analysis Of The Influence Of Concentrated Ownership And Information Asymetry On The Implementation Of Accounting Conservatism Concepts In Registered Companies In Indonesia Stock Exchange In The Period Of 2018. *Jurnal Akuntansi Dan Keuangan (JAKU)*, 6(1).
- El-Bannany, M. (2017). Factors influencing accounting conservatism in banks: the UAE case. *Journal of Governance and Regulation*, 6(2), 14–21.
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 Untuk Penelitian Empiris*. Badan Penerbit Universitas Diponegoro.
- 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, 287–320.
- Harnaen, Y. N., Heliani, & Hermawan, I. (2022). Pengaruh Growth Opportunities dan Risiko Litigasi Terhadap Konservatisme Akuntansi Dengan Financial Distress Sebagai Varibel Moderasi Studi Pada Perusahaan Jasa Transportasi Yang. *Jurnal Multidisiplin West Science*, 01(01), 1–20.
- Hery. (2016). *Analisis Laporan Keuangan Integrated and Comprehensive Edition*. PT. Grasindo.

- Isniawati, A., Rahmawati, R., & Gunardi, A. (2018). Information asymmetry and accounting conservatism: Does analyst coverage moderate the results? *Journal of International Studies*, 11(3), 176–190.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Kartika, I. Y., Subroto, B., & Prihatiningtyas, Y. W. (2015). Analisa Kepemilikan Terkonsentrasi dan Asimetri Informasi Terhadap Konservatisme Akuntans. *Jurnal Akuntansi Multiparadigma*, 6(3), 504–511.
- Korry, I. K. T. S., Dewi, M. P., & Ningsih, N. L. A. P. (2019). Analisis Prediksi Kebangkrutan Berdasarkan Metode Altman Z-Score (Studi Kasus Pada Bank Bumn Yang Terdaftar Di BEI). In *Buletin Studi Ekonomi* (Vol. 24, Issue 2).
- Liu, Z., & Elayan, F. A. (2015). Litigation risk, information asymmetry and conditional conservatism. *Review of Quantitative Finance and Accounting*, 44(4), 581–608.
- Mumayiz, N. A., & Cahyaningsih. (2020). Analisis Faktor-Faktor yang Memengaruhi Konservatisme Akuntansi. *Studi Akuntansi Dan Keuangan Indonesia*, 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. *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi*, 4(1), 144–156.
- Putri, M. U. (2019). Pengaruh Tingkat Kesulitan Keuangan Perusahaan dan Resiko Litigasi Terhadap Konservatisme Akuntansi. *Profita Kajian Ilmu Akuntansi*, 7(6), 1–12.
- Putri, M. U., & Rahmawati, D. (2019). Pengaruh Tingkat Kesulitan Keuangan Perusahaan dan Resiko Litigasi Terhadap Konservatisme Akuntansi. *Profita Kajian Ilmu Akuntansi*, 7(6), 1–12.
- Rahayu, S., K., K., & Indra Gunawan, D. (2018). Factors Influencing the Application of Accounting Conservatism in the Company. *KnE Social Sciences*, 3(10), 180.
- 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.
- Savitri, E. (2016). *Konservatisme Akuntansi* (Musfialdi). Pustaka Sahila Yogyakarta.
- Scott, W. R. (2015). *Financial Accounting Theory 7th Edition*. Toronto Pearson Education Limited.
- 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*, 2020, 222–239.
- Siswanto, V. B. A., & Wijaya, H. (2021). Faktor-Faktor yang Mempengaruhi Konservatisme Akuntansi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(1), 40–56.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Alfabeta.

- Tunggal, N. A., & Lasdi, L. (2021). Pengaruh Kepemilikan Manajerial Dan Institusional, Asimetri Informasi, Risiko Litigasi Terhadap Penerapan Konservatisme Akuntansi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(1), 11–19.
- Wang, J.-L. (2013). Accounting Conservatism and Information Asymmetry: Evidence from Taiwan. *International Business Research*, 6(7), 32–43. <https://doi.org/10.5539/ibr.v6n7p32>
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons*, 17(3), 207–221.
- Yanti, D., Veronica, A., & Alfiana, Y. (2022a). Konservatisme Akuntansi Pada Perusahaan Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. *Management Studies and Entrepreneurship Journal*, 3(1), 42–52.

