

DAFTAR PUSTAKA

- Amirkhani, K., Brown, J., & Gramlich, J. (2024). The effect of corporate reputation on accounting conservatism. *Advances in Accounting, October 2023*, 100732. <https://doi.org/10.1016/j.adiac.2024.100732>
- Arif, R., Yochanan, E., Samanlangi, A. I., & Purnomo, H. (2024). Metode penelitian kuantitatif, kualitatif, dan R&D. In *CV Saba Jaya Publisher* (Issue January). CV Saba Jaya Publisher.
- Baik, B., Farber, D. B., & Lee, S. S. (2011). CEO ability and management earnings forecasts. *Contemporary Accounting Research*, 28(5), 1645–1668. <https://doi.org/10.1111/j.1911-3846.2011.01091.x>
- Ball, R., & Shivakumar, L. (2005). Earnings quality in UK private firms: Comparative loss recognition timeliness. *Journal of Accounting and Economics*, 39(1), 83–128. <https://doi.org/10.1016/j.jacceco.2004.04.001>
- Basu, S. (2005). Discussion of “conditional and unconditional conservatism: Concepts and modeling.” *Review of Accounting Studies*, 10(2–3), 311–321. <https://doi.org/10.1007/s11142-005-1533-5>
- Beatty, R. P., & Ritter, J. R. (1986). Investment banking, reputation, and the underpricing of initial public offerings. *Journal of Financial Economics*, 15(1–2), 213–232. [https://doi.org/10.1016/0304-405X\(86\)90055-3](https://doi.org/10.1016/0304-405X(86)90055-3)
- Cao, Y., Myers, J. N., Myers, L. A., & Omer, T. C. (2015). Company reputation and the cost of equity capital. *Review of Accounting Studies*, 20(1), 42–81. <https://doi.org/10.1007/s11142-014-9292-9>
- Chen, Y., Ganesan, S., & Liu, Y. (2009). Does a firm’s product-recall strategy affect its financial value? n examination of strategic alternatives during product-harm crises. *Journal of Marketing*, 73(November), 214–226.
- Deloitte. (2014). *2014 Global Survey on Reputation Risk. October*.
- Demerjian, P., Lewis-Western, M., & McVay, S. (2020). How does intentional earnings smoothing vary with managerial ability? *Journal of Accounting, Auditing and Finance*, 35(2), 406–437. <https://doi.org/10.1177/0148558X17748405>
- Ghozali, I. (2018). *Imam ghozali, 2018.pdf* (pp. 157–258).
- Givoly, D., & Hayn, C. (2000). The changing time-series properties of earnings, cash flows and accruals. *Journal of Accounting and Economics*, 29, 287–320.
- Gois, A. D., & Soares, S. V. (2019). The effect of corporate reputation, based on accounting transparency, on earnings management in public companies on B3. *Journal of Education and Research in Accounting*, 13(2), 214–227.

- Haider, I., Singh, H., & Sultana, N. (2021). Managerial ability and accounting conservatism. *Journal of Contemporary Accounting and Economics*, 17(1), 100242. <https://doi.org/10.1016/j.jcae.2020.100242>
- Handoko, M. E. J., & Fuad, F. (2023). The influence of managerial ability towards accounting conservatism (a study in non-cyclical companies listed on IDX). *Jurnal Akuntansi Dan Auditing*, 20(1), 1–18. <https://doi.org/10.14710/jaa.20.1.1-18>
- Klein, B. (2016). *The role of market forces in assuring contractual performance*. 89(4), 615–641.
- Rajendra, R. (2024). *Biang Kerok Rapor Merah Sektor Saham Consumer Primer hingga Telekomunikasi*. Bisnis.Com. <https://market.bisnis.com/read/20240118/7/1733560/biang-kerok-rapor-merah-sektor-saham-consumer-primer-hingga-telekomunikasi>
- Rhee, M., & Haunschild, P. R. (2006). The liability of good reputation: A study of product recalls in the U.S. automobile industry. *Organization Science*, 17(1), 101–117. <https://doi.org/10.1287/orsc.1050.0175>
- Roberts, J. (2016). *Price and advertising signals of product quality*. 94(4), 796–821. <https://www.jstor.org/stable/1833203>
- Roberts, P. W., & Dowling, G. R. (2002). Corporate reputation and sustained superior financial performance. *Strategic Management Journal*, 23(12), 1077–1093. <https://doi.org/10.1002/smj.274>
- 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>
- Shroff, P. K., Venkataraman, R., & Zhang, S. (2013). The conservatism principle and the asymmetric timeliness of earnings: An event-based approach. *Contemporary Accounting Research*, 30(1), 215–241. <https://doi.org/10.1111/j.1911-3846.2011.01151.x>
- Spence, M. (1978). Job market signaling. In *Quarterly Journal of Economics* (Vol. 87). Academic Press, Inc. <https://doi.org/10.1016/b978-0-12-214850-7.50025-5>
- Watts, R. L. (2005). Conservatism in accounting - part I: explanations and implications. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.414522>
- Watts, R. L., Zimmerman, J. L., & Ross Watts, S. L. (1978). Towards a positive

theory of the determination of accounting standards. *Source: The Accounting Review*, 53(I), 112–134.
<http://www.jstor.org/stable/245729><http://about.jstor.org/terms>