



DAFTAR PUSTAKA

- Abdulsaleh, A. M., & Worthington., A. C. (2013). Small and Medium-Sized Enterprises Financing: A Review Of Literature International. *Journal of Business and Management*, 8(14), 36–54.
- Ahmad, N. B. J., Rashid, A., & Gow, J. (2017). Board independence and corporate social responsibility (CSR) reporting in Malaysia. *Australasian Accounting, Business and Finance Journal*, 11(2), 61–85. <https://doi.org/10.14453/aabfj.v11i2.5>
- Al-Hadi, A., Chatterjee, B., Yaftian, A., Taylor, G., & Monzur Hasan, M. (2019). Corporate social responsibility performance, financial distress and firm life cycle: evidence from Australia. *Accounting and Finance*, 59(2), 961–989. <https://doi.org/10.1111/acfi.12277>
- Ali, U., Noor, M., Khurshid, M. K., & Mahmood, A. (2015). Impact of Firm Size on Earnings Management: A Study of Textile Sector of Pakistan. *SSRN Electronic Journal*, 7(28), 47–56. <https://doi.org/10.2139/ssrn.2698317>
- Alsayegh, M. F., Rahman, R. A., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability (Switzerland)*, 12(9). <https://doi.org/10.3390/su12093910>
- Ball, R., & Shivakumar, L. (2008). Earnings quality at initial public offerings. *Journal of Accounting and Economics*, 45(2–3), 324–349.
- Barth, M. E., Cahan, S. F., Chen, L., & Venter, E. R. (2017). The economic consequences associated with integrated report quality: Capital market and real effects. *Accounting, Organizations and Society*, 62(2017), 43–64. <https://doi.org/10.1016/j-aos.2017.08.005>
- Barton, D., & Wiseman, M. (2014). Focusing capital on the long term. *Harvard Business Review*, 92 Nos 1/2, 44–51.
- Beneish, M., & M, V. (2002). Insider Trading, Earnings Quality, and Accrual Mispricing. *The Accounting Review*, 77(4), 755–791.
- Bernardi, C., & Stark, A. . (2017). Environmental, social and governance disclosure, integrated reporting, and the accuracy of analyst forecasts. *British Accounting Review*.
- Carvalho, N., & Murcia, F. D. (2016). Integrated Reporting. *Integrated Reporting*, 253–268. <https://doi.org/10.1057/978-1-137-55149-8>
- Cassell, C. A., Myers, L. A., & Seidel, T. A. (2015). Disclosure transparency about activity in valuation allowance and reserve accounts and accruals-based earnings management. *Accounting, Organizations and Society*, 46, 23–38. <https://doi.org/10.1016/j-aos.2015.03.004>
- Chan, K., Chan, L., Jegadeesh, L., & Lakonishok, J. (2006). Earnings quality and stock returns. *Journal of Business*, 79(3), 1041–1082.
- Cheng, M., Green, W., & Ko, J. C. W. (2015). The Impact of Strategic Relevance and Assurance of Sustainability Indicators on Investors' Decisions. *Auditing: A Journal of Practice & Theory*, 34(1), 131–62.
- Choi, J., Choi, W., & Lee, E. (2016). Corporate Life Cycle and Earnings



- Benchmarks. *Australian Accounting Review*, 26(4), 415–428. <https://doi.org/10.1111/auar.12100>
- Christensen, P. O., Frimor, H., & Sabac, F. (2013). The Stewardship Role of Analyst Forecasts, and Discretionary Versus Non-discretionary Accruals. *European Accounting Review*, 22(2), 257–296. <https://doi.org/10.1080/09638180.2012.686590>
- Cohen, J. R., Holder-Webb, L., Wood, D., & L. N. (2012). Corporate Reporting of Non-financial Leading Indicators of Economic Performance and Sustainability. *Accounting Horizons*, 26(1), 65–90.
- Collins, D. W., Pungaliya, R. S., & Vijh, A. M. (2017). The effects of firm growth and model specification choices on tests of earnings management in quarterly settings. *Accounting Review*, 92(2), 69–100. <https://doi.org/10.2308/accr-51551>
- Cormier, D., Ledoux, M. ., & Magnan, M. (2012). The moderating effect of voluntary disclosure on the relation between earnings quality and information asymmetry: Some Canadian evidence. *International Journal of Accounting, Auditing and Performance Evaluation*, 8(2), 157–183.
- Davis, Stephen, & Lukomnik, J. (2012). *Integrated Reporting's Effect on Disclosure. Board & Shareholders*.
- De Lima, G. A. S., Góis, A. D., De Luca, M. M. M., & De Sousa, E. P. (2018). Effect of institutional investor participation on price lead earnings and earnings quality: International evidence. *Journal of International Accounting Research*, 17(1), 103–119. <https://doi.org/10.2308/jiar-51988>
- Dechow, P., & M. Skinner, D. J. (2000). Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators. *Accounting Horizons*, 14, 235–250.
- Dechow, P., & Schrand, C. (2004). *Earnings Quality*. The Research Foundation of CFA Institute.
- Dickinson, V. (2011). Cash flow patterns as a proxy for firm life cycle. *Accounting Review*, 86(6), 1969–1994. <https://doi.org/10.2308/accr-10130>
- Drake, K. D. (2015). *Does Firm Life Cycle Inform The Relation Between Book-Tax Differences and Earnings Persistence? Working Paper*. University of Arizona.
- Eccles, R., & Krzus, M. (2010). *One Report: Integrated Report for a Sustainable Strategy*.
- Elsayed, N., & Elbardan, H. (2018). Investigating the associations between executive compensation and firm performance: Agency theory or tournament theory. *Journal of Applied Accounting Research*, 19(2), 245–270. <https://doi.org/10.1108/JAAR-03-2015-0027>
- Fanani, Z. (2009). Kualitas Pelaporan Keuangan: Berbagai Faktor Penentu Dan Konsekuensi Ekonomis. *Jurnal Akuntansi Dan Keuangan Indonesia*, 6(1), 20–45. <https://doi.org/10.21002/jaki.2009.02>
- Fleiss, J. L. (1981). *Statistical methods for rates and proportions* (2nd ed., Vol. 2). New York: John Wiley and Sons.
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2005). The market pricing of accrual quality. *Journal of Accounting and Economics*, 39(2), 295–327.
- Francis, J., Nanda, D., & Olsson, P. (2008). Voluntary disclosure, earnings quality,



- and cost of capital. *Journal of Accounting Research*, 46(1), 53–99.
- Gao, J., Gao, B., & Wang, X. (2017). Trade-off between real activities earnings management and accrual-based manipulation-evidence from China. *Journal of International Accounting, Auditing and Taxation*, 29(August), 66–80. <https://doi.org/10.1016/j.intaccaudtax.2017.08.001>
- García-Sánchez, I. M., & García-Meca, E. (2017). CSR Engagement and Earnings Quality in Banks. The Moderating Role of Institutional Factors. *Corporate Social Responsibility and Environmental Management*, 24(2), 145–158. <https://doi.org/10.1002/csr.1405>
- García-Sánchez, I. M., & Noguera-Gámez, L. (2017). Integrated Reporting and Stakeholder Engagement: The Effect on Information Asymmetry. *Corporate Social Responsibility and Environmental Management*, 24(5), 395–413. <https://doi.org/10.1002/csr.1415>
- Grimaldi, F., Caragnano, A., Zito, M., & Mariani, M. (2020). Sustainability engagement and earnings management: The Italian context. *Sustainability (Switzerland)*, 12(12), 1–16. <https://doi.org/10.3390/SU12124881>
- Hasan, M. M., & Habib, A. (2017). Corporate life cycle, organizational financial resources and corporate social responsibility. *Journal of Contemporary Accounting and Economics*, 13(1), 20–36.
- Hasan, Mostafa Monzur, Al-Hadi, A., Taylor, G., & Richardson, G. (2017). Does a Firm's Life Cycle Explain Its Propensity to Engage in Corporate Tax Avoidance? *European Accounting Review*, 26(3), 469–501. <https://doi.org/10.1080/09638180.2016.1194220>
- Hastuti, T. D., Ghozali, I., & Yuyetta, E. N. A. (2017). Wpływ cykli życia firmy na kształtowanie wyniku rozliczeń międzyokresowych z systemem kontroli wewnętrznej jako zmienną moderującą. *Polish Journal of Management Studies*, 15(1), 66–75. <https://doi.org/10.17512/pjms.2017.15.1.07>
- Healy, P. ., & Wahlen, J. . (1999). A review of the earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(4), 365–383.
- Helpat, C. E., & Peteraf, M. A. (2003). The dynamic resource-based view: Capabilities lifecycles. *Strategic Management Journal*, 24, 997–1010.
- Hoque, M. E. (2017). Why Company Should Adopt Integrated Reporting? *International Journal of Economics and Financial Issues*, 7(1), 241–248. Retrieved from <http://www.econjournals.com/index.php/ijefi/article/view/2886>
- Hunton, J., Libby, R., & Mazza, C. (2006). Financial reporting transparency and earnings management. *The Accounting Review*, 81(1), 135–157.
- Ibrahim, M. S., Darus, F., Yusoff, H., & Muhamad, R. (2015). Analysis of Earnings Management Practices and Sustainability Reporting for Corporations that Offer Islamic Products & Services. *Procedia Economics and Finance*, 28(April), 176–182. [https://doi.org/10.1016/s2212-5671\(15\)01098-9](https://doi.org/10.1016/s2212-5671(15)01098-9)
- Ibrahim, S. S. (2009). The usefulness of measures of consistency of discretionary components of accruals in the detection of earnings management. *Journal of Business Finance and Accounting*, 36(9–10), 1087–1116. <https://doi.org/10.1111/j.1468-5957.2009.02171.x>



- IIRC (The International Integrated Reporting Council). (2013). The international IR framework: International Integrated Reporting. In *Folia Pharmacologica Japonica* (Vol. 71, pp. 757–768). London: IIRC. <https://doi.org/10.1254/fpj.71.757>
- Jatiningrum, C., Abdul-Hamid, M. A., & Popoola, O. M. J. (2016). The impact of disclosure quality on corporate governance and earnings management: Evidence from companies in Indonesia. *International Journal of Economics and Financial Issues*, 6(4), 118–125.
- Jeanjean, T., & Stolowy, H. (2008). Do accounting standards matter? An exploratory analysis of earnings management before and after IFRS adoption. *Journal Accountant Public and Policy*, 27(6), 480–49.
- Jensen, J., & Berg, N. (2012). Determinants of traditional sustainability reporting versus integrated reporting: An institutionalist approach. *Business Strategy and Environment*, 21, 299–316.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency cost and capital. *Journal of Financial Economics*, 3(4), 305–360.
- Khanh, M. T. H., & Thu, A. P. (2019). The effect of financial leverage on real and accrual-based earnings management in vietnamese firms. *Economics and Sociology*, 12(4), 285–298. <https://doi.org/10.14254/2071-789X.2019/12-4/18>
- Kim, Y., Park, M. S., & Wier, B. (2012). Is earnings quality associated with corporate social responsibility? *Accounting Review*, 87(3), 761–796. <https://doi.org/10.2308/accr-10209>
- Koester, A., Shevlin, T., & Wangerin, D. Does operational efficiency spill over onto the tax return? Working Paper (2013). Retrieved from <http://areas.kenan-flagler.unc.edu/Accounting/TaxCenter/taxsym2014/Documents/%0AWangerin-KSW%20131209.pdf>
- Kothari, S., Leone, A., & Wasley, C. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39, 163–197.
- La Porta, R., Lopez - de - Silanes, Florencio Shleifer, A., & Vishny, R. W. (1998). Law and Finance Author (s): Published by : The University of Chicago Press Stable URL : <http://www.jstor.org/stable/10.1086/250042> Law and Finance Rafael La Porta , Floren. *Journal of Political Economy*, 106(6), 1113–1155.
- Lee, K., & Yeo, G. (2016). Review of Quantitative Finance and Accounting. *The Association between Integrated Reporting and Firm Valuation*, 47.(4), 1221–1250.
- Lemma, T. T., Khan, A., Muttakin, M. B., & Mihret, D. G. (2019). Is integrated reporting associated with corporate financing decisions? Some empirical evidence. *Asian Review of Accounting*, 27(3), 425–443. <https://doi.org/10.1108/ARA-04-2018-0101>
- Leuz, C., N, D., & D.W, P. (2003). Earnings Management and Institutional Factors: An International Comparison. *Journal of Financial Economics*, 69(3), 505–527.
- Li, A., & Xia, X. (2018). Are Controlling Shareholders Influencing the Relationship Between CSR and Earnings Quality? Evidence from Chinese Listed Companies. *Emerging Markets Finance and Trade*, 54(5), 1047–1062. <https://doi.org/10.1080/1540496X.2018.1434070>



- Lo, K. (2008). Earnings management and earnings quality. *Journal of Accounting and Economics*, 45(2–3), 350–357. <https://doi.org/10.1016/j.jacceco.2007.08.002>
- Martínez-Ferrero, J., Banerjee, S., & García-Sánchez, I. M. (2016). Corporate Social Responsibility as a Strategic Shield Against Costs of Earnings Management Practices. *Journal of Business Ethics*, 133(2), 305–324. <https://doi.org/10.1007/s10551-014-2399-x>
- Miller, D., & Friesen, P. H. (1980). A longitudinal study of the corporate life cycle. *Management Science*, 23(4), 1161–1183. <https://doi.org/10.1287/mnsc.30.10.1161>
- Mohmed, A., Flynn, A., & Grey, C. (2019). The link between CSR and earnings quality: evidence from Egypt. *Journal of Accounting in Emerging Economies*, 10(1), 1–20. <https://doi.org/10.1108/JAEE-10-2018-0109>
- Moloi, T., & Iredele, O. (2020). Firm Value and Integrated Reporting. *Academy of Strategic Management Journal*, 19(1), 1–12.
- Mueller, D. C. (1972). A life cycle theory of the firm. *The Journal of Industrial Economics*, 20(3), 199–219.
- Muttakin, M. B., Khan, A., & Azim, M. I. (2015). Corporate social responsibility disclosures and earnings quality: Are they a reflection of managers' opportunistic behavior? *Managerial Auditing Journal*, 30(3), 277–298. <https://doi.org/10.1108/MAJ-02-2014-0997>
- Muttakin, M. B., Mihret, D., Lemma, T. T., & Khan, A. (2020). Integrated reporting, financial reporting quality and cost of debt. *International Journal of Accounting and Information Management*, 28(3), 517–534. <https://doi.org/10.1108/IJAIM-10-2019-0124>
- Obeng, V. A., Ahmed, K., & Miglani, S. (2020). Integrated reporting and earnings quality: The moderating effect of agency costs. *Pacific Basin Finance Journal*, 60(January), 101285. <https://doi.org/10.1016/j.pacfin.2020.101285>
- Palepu, K. G., & Healy, P. M. (2013). *Business Analysis & Valuation: Using Financial Statements* (5th editio). USA: Cengage Learning.
- Patten, D. M., & Trompeter, G. (2003). Corporate responses to political costs: An examination of the relation between environmental disclosure and earnings management. *Journal of Accounting and Public Policy*, 22(1), 83–94. [https://doi.org/10.1016/S0278-4254\(02\)00087-X](https://doi.org/10.1016/S0278-4254(02)00087-X)
- Penman, S., & Zhang, X. (2002). Accounting conservatism, the quality of earnings, and stock returns. *The Accounting Review*, 77(2), 237–264.
- Ramaswamy, V., Ueng, J. C., & Carl, L. (2007). Corporate governance characteristics of growth companies: An empirical study. *Academy of Accounting and Financial Studies*, 12(1), 21–33.
- Rezaee, Z., Dou, H., & Zhang, H. (2020). Corporate social responsibility and earnings quality: Evidence from China. *Global Finance Journal*, 45(May), 100473. <https://doi.org/10.1016/j.gfj.2019.05.002>
- Rezaee, Z., & Tuo, L. (2019). Are the Quantity and Quality of Sustainability Disclosures Associated with the Innate and Discretionary Earnings Quality? *Journal of Business Ethics*, 155(3), 763–786. <https://doi.org/10.1007/s10551-017-3546-y>



- Richardson, S., Sloan, R., Soliman, M., & Tuna, I. (2005). Accrual reliability, earnings persistence and stock prices. *Journal of Accounting and Economics*, 39(3), 437–485.
- Rink, D. R., & Swan., J. E. (1979). Product Life-Cycle Research: A Literature Review. *Journal of Business Research*, 7(3), 219-242.
- Schipper, K., & Vincent, L. (2003). Earnings quality. *Accounting Horizons*, 17, 97–110.
- Serafeim, G. (2015). Integrated reporting and investor clientele. *Journal of Applied Corporate Finance*, 27(2), 34–51.
- Steyn, M. (2014). Organisational benefits and implementation challenges of mandatory integrated reporting: Perspectives of senior executives at South African listed companies. *Sustainability Accounting, Management and Policy Journal*, 5(4), 476-503.
- Trihermanto, F., & Nainggolan, Y. A. (2018). Corporate life cycle, CSR, and dividend policy: empirical evidence of Indonesian listed firms. *Social Responsibility Journal*, 16(2), 159–178. <https://doi.org/10.1108/SRJ-09-2017-0186>
- Velte, P. (2019). The bidirectional relationship between ESG performance and earnings management – empirical evidence from Germany. *Journal of Global Responsibility*, 10(4), 322–338. <https://doi.org/10.1108/jgr-01-2019-0001>
- Vena, L., Sciascia, S., & Cortesi, A. (2020). Integrated reporting and cost of capital: The moderating role of cultural dimensions. *Journal of International Financial Management and Accounting*, 31(2), 191–214. <https://doi.org/10.1111/jifm.12113>
- You, H., & Du, Y. (2019). Enterprise Life Cycle and Earnings Management: A Study Based on Mediating Effect of Financing Demand. *Proceedings of the International Scientific Conference Hradec Economic Days 2019 Part II*, 9, 563–574. <https://doi.org/10.36689/uhk/hed/2019-02-057>
- Zhao, T., & Xiao, X. (2019). The impact of corporate social responsibility on financial constraints: Does the life cycle stage of a firm matter? *International Review of Economics and Finance*, 63(April 2018), 76–93. <https://doi.org/10.1016/j.iref.2018.08.010>
- Zhou, H., Chen, H., & Cheng, Z. (2016). Internal Control, Corporate Life Cycle, and Firm Performance. *International Finance Review*, 17, 189–209.
- Zhou, S., Simnett, R., & Green, W. (2017). Does Integrated Reporting Matter to the Capital Market? *Abacus*, 53(1), 94–132. <https://doi.org/10.1111/abac.12104>