

---

## THE EFFECT OF ACCOUNTING CONSERVATISM, COMPANY SIZE AND GOOD CORPORATE GOVERNANCE ON THE QUALITY OF COMPANY PROFITS

Zuriani ritonga\*<sup>1</sup>, Lakharis Inuzula<sup>2</sup>, Mulyadi<sup>3</sup>

Universitas Islam Kebangsaan Indonesia, Indonesia\*<sup>13</sup>

Politeknik Negeri Lhokseumawe, Indonesia<sup>2</sup>

[zuriani2017@gmail.com](mailto:zuriani2017@gmail.com), [lf.inuzula@gmail.com](mailto:lf.inuzula@gmail.com), [mulyadi.bireuen2356@gmail.com](mailto:mulyadi.bireuen2356@gmail.com)

**Abstrack:** Failure of financial reports to meet the information needs of report users. Profit, which should be an indicator for decision making, is not presented in accordance with actual facts about the company's economic condition, so the quality is doubtful. Profits that do not show true information about the company's performance will have an impact on the objectives to be achieved by the users of the report. This study aims to determine the effect of accounting conservatism, company size and good corporate governance on the quality of company earnings. The data used in this study is secondary data in the form of financial statements of non-financial institution companies from 2018 to 2022. This research uses descriptive statistical analysis. The results showed that Conservatism has a positive effect on earnings quality, the tcount value is 3.319 with a significance level of 0.003, company size and good corporate governance have no effect on earnings quality. This means the hypothesis is rejected. The coefficient of determination ((R<sup>2</sup>) shows the magnitude of the contribution of the independent variable to the dependent variable. 0.825 This means that 82.5% of the quality of company earnings is influenced by accounting conservatism, company size and good corporate governance, while the remaining 7.5% is influenced by other variables not examined.

**Keywords:** accounting conservatism, company size, good corporate governance, quality of company earnings

### INTRODUCTION

Financial statements are a form of management responsibility for managing company resources to parties with an interest in the company for a certain period, meaning that these financial reports are a communication medium used to connect companies with parties with an interest in the company. In the financial statements there are sources of information needed by both internal and external parties of the company as a basis for making decisions such as determining the distribution of dividends to shareholders, evaluating management performance, evaluating investors and so on.

According to Penman and Cohen in (Wati et al., 2018) current year's profit has good quality if the profit is a convincing indicator for predicting future earnings or is strongly related to future operating cash flow (future operating cash flow). In the financial statements profit is the most important part that is always the center of attention, because this profit is an indicator to measure the company's performance during a certain period. This profit information can measure the success or failure of the business in achieving the operating objectives set by the company previously. Investors and creditors use earnings information to evaluate the performance of

---

management, predict future earnings and estimate earning power, so this earnings information is important to know the quality of earnings so that they are right in making decisions. Investors certainly do not expect the company's low earnings quality because it is a signal of poor resource allocation and has a large investment risk.

according to Sutopo in (Wati and Putra 2018) profit can be said to have high quality if the reported profit can be used by users to make the best decisions, namely profits that have the characteristics of relevance reliability and comparability or consistency. Meanwhile, according to Sari and Ridwan in (Ginting 2019) earnings quality is profit that correctly and accurately describes the company's operational profitability. Accounting profit based on accruals will raise issues about earnings quality, this is because profits from accrual accounting can be an object of engineering, one of which is earnings management practices which will result in low earnings quality.

Profits can be said to be of high quality if the reported profits can be used by users to make the best decisions. Given the importance of profit information for users of financial statements, each company competes to increase its profits (Lestari, Kurnia, and Yuniati 2018). This causes managers to carry out various ways to prepare their financial statements as effectively as possible and make the practice of profit manipulation commonplace for management because they know the conditions within the company. This is of course done with the aim of attracting investors to invest their funds in their company, this incident causes the company's profits to be of low quality (Aurelia, Diah, and Tiswiyanti 2020).

(Mahawyahrti and Budiasih 2019) When the profit presented does not reflect the actual condition of the company, the quality of the profit is doubtful. This of course will be detrimental to various parties who use financial statements, where each party has its own interest in the profit information, one of which is wrong in making economic decisions. For certain parties there are also those who use unhealthy methods to achieve their individual goals regarding company profit information, one of which is cheating. Fraud in financial reporting practices is a sensitive issue for the accounting profession, because such fraud will have a significant impact on the economy. For example, the practice of manipulating Greece's financial statements which depicts the country's financial position in a safe and stable condition, but the facts are the opposite, which ultimately triggers bankruptcy in the country. Greece's foreign exchange is considered a deficit and does not deserve to be included in the Euro Zone, the end of this drama is the weakening of the Greek economy which has an impact on people's purchasing power which weakens which ultimately triggers the country's social upheaval, this shows how accountants have a very important role in an economic journey in a country Hafiez in (Rizka 2020).

It has been recorded that there have been many financial scandals in public companies involving issues regarding the company's financial reports that were published. This incident was not only happening in the country but also abroad. One of the most surprising cases was the Enron case in 2001. From this case there was a lot of unethical behavior, one of which was the manipulation of financial reports to show as if the company's performance was good, financial report manipulation was also carried out by recording profits even though the company experienced losses, manipulation

---

This profit is due to the company's desire to keep its shares in the company's interest. A recent case is the Toshiba case in 2015. In May 2015 Toshiba shocked the world when it stated that the company was carrying out an investigation into an internal accounting scandal and had to revise its profit calculations within the last 3 years.

After a thorough investigation, it was found that Toshiba had been having difficulties in achieving its business profit target since 2008 when the global crisis occurred. The crisis made Toshiba commit a big lie through accounting fraud worth 1.22 billion US dollars, these actions were carried out in various ways to produce profits that did not match reality. The uncovering of this case began when an external auditor conducted an internal investigation of Toshiba's corporate finances. Based on this information, it is known that the company's management sets unrealistic profit targets so that when these targets are not achieved, division leaders are forced to lie by manipulating financial report data. certain but with a method that according to investigators is not in accordance with accounting principles, for example, the use of cash basis when recognizing a provision that should use the accrual method, and forcing suppliers to postpone the issuance of invoices even though the work has been completed and so on.

The major scandals show the failure of financial reports to meet the information needs of report users. Profit, which should be an indicator for decision making, is not presented in accordance with actual facts about the company's economic condition, so the quality is doubtful. Profits that do not show actual information about company performance will have an impact on the objectives to be achieved by report users, and if profits like this are used by investors to form the company's market value, then profits cannot explain the true value of the company Wati in (Puspitasari 2019). Managers will try their best to compile their financial reports so that they look perfect both internally and externally to the company. This will later trigger information asymmetry between company management and principals, known as agency conflicts.

Based on agency theory, researchers use 3 factors that are thought to affect the quality of company earnings, namely Accounting Conservatism, according to Basu (Nufus 2021), Accounting Conservatism is a practice in which companies will reduce profits when companies face bad news and do not increase profits on when the company faces good news. According to Kazemi, et al in (Yuliza 2020) the principle of conservatism is basically considered to provide benefits because it minimizes optimistic views from management and avoids attitudes that tend to be excessive in financial reports. Conservatism was chosen because Accounting Conservatism is a solution to agency conflict which is applied through the method of recording financial statements which will affect the quality of financial reports, especially company profits.

According to (Wati and Putra 2018) company size is related to earnings quality because the larger the size of a company, the higher the continuity of the company's business in improving its financial performance so that companies do not need to practice profit manipulation. Company size was chosen because some of the results of previous studies were not consistent regarding the effect of company size on earnings quality, where (Ginting 2019) found that company size did not significantly affect earnings quality, while research conducted by (Dira et al., 2019) showed results that company size has a positive and significant effect on earnings quality. The third factor

used by researchers is Good Corporate Governance, according to (Puspitasari 2019) companies that have good Corporate Governance will present accurate, relevant and timely information so that the information conveyed by companies, especially profits, will be trusted by investors. Good Corporate Governance because GCG is also a solution to agency conflicts but is implemented through supervision and monitoring of management performance.

The purpose of this study was to determine the effect of accounting conservatism, company size and good corporate governance. In this study the authors used research subjects, namely financial institution companies listed on the IDX in 2018-2022. Based on the background described above, the authors are interested in conducting further research on the factors that affect the quality of company earnings.

### Hypothesis

H1: Accounting conservatism has a significant effect on earnings quality

H2: Company size has a significant effect on earnings quality

H3: Good Corporate Governance has a significant effect on earnings quality

H4: Accounting Conservatism, Company Size and Good Corporate Governance have a simultaneous effect on earnings quality

### METHODS

The type of research used in this study is a type of quantitative research. According to Sugiyono in (Suryani, Cahyono, and Utami 2020), quantitative research is a research method used to examine certain populations or samples, data collection uses research instruments, data analysis is quantitative or statistical, with the aim of testing established hypotheses. The population in this study are non-financial institution companies listed on the Indonesia Stock Exchange in 2018-2022. Totaling 705 companies. In this study the sampling method used was purposive sampling. Purposive sampling is a sampling technique with certain considerations (Unaradjan 2019). Thus the authors choose non-financial institution companies in 2018-2022 which are on the Indonesian Stock Exchange. Some of the sample criteria to be used are:

**Table 1. Sample Criteria**

No	Description	Quantity
1.	Companies listed on the IDX for 3 consecutive years starting from 2018-2022	705
2.	The company does not record financial statements and does not have complete data from 2018-2022	356
3.	Non-financial institution companies that have experienced delisting during the research period, namely 2018-2022	140
4.	Pharmaceutical Sub Sector Companies that do not have data related to research variables, namely Accounting Conservatism, Company Size, Good Corporate Governance and Profit Quality	176
5	Number of companies	33
6	Number of samples 33x3	99

Source: BEI, (2022)

---

### **Analysis Method**

In this study the authors used the help of the SPSS 23.00 for Windows program. The data that the author has collected in the form of earnings quality, accounting conservatism, company size and good corporate governance are then processed using SPSS 23 for windows in order to determine the effect of the independent variables on the dependent variable in this case earnings quality. SPSS 23 for windows was chosen because this application is able to access data from various formats and is able to provide more accurate information by treating missing data appropriately, namely by providing a code of reasons why missing data can occur. The analytical methods used in this study are as follows

#### **Descriptive statistics**

Descriptive statistics provide a description or general description of the characteristics of the object under study without intending to generalize the sample to the population. Descriptive statistics relate to the collection, arrangement, summarization, and presentation of data in research objects so that it is expected that the data will have more meaning, be easy to read and understand. The size used in descriptive statistics depends on the type of construction measurement scale used in the study (Sugiyono 2013, 170). Descriptive analysis used in this study is the average value (mean), maximum value, minimum value, and standard deviation.

#### **Classic assumption test**

##### **Normality test**

The normality test aims to determine whether the distribution of a data follows or approaches the normal Ghozali in (Ayuwardani 2018). This research requires a one sample Kolmogorov-Smirnov test by determining a significance level of 0.05. Then the facts can be stated to be normally distributed if the significance is greater than 0.05.

##### **Multicollinearity Test**

According to Ghozali in (Ayuwardani 2018) multicollinearity test is used to see and find out whether there is a correlation between the independent variables in the regression model. In a good study there should not be multicollinearity. To be able to detect the presence or absence of multicollinearity, it can be tested by looking at the tolerance value and the variance factor (VIF). If the VIF value  $\leq 0.10$  and the VIF value  $\geq 10$ , then in this study there is multicollinearity.

##### **Heteroscedasticity Test**

Ghozali in (Ayuwardani 2018) states that the heteroscedasticity test is used to be able to test and see whether from one observation to another there are differences in the residual variance. To see whether there is heteroscedasticity or not, observations can be made by paying attention to waveforms, widening and narrowing. If this happens, there is heteroscedasticity in the study and vice versa.

##### **Multiple Linear Regression Analysis**

Multiple Linear Regression Analysis was carried out aiming to find the results of the independent variables or dependent variables that have an influence on the dependent variable or independent variable. So in this case the form of the regression equation will be written as follows::

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

information:

$\alpha$	= Constant
b1, b2, b3	= regression coefficients
DACit	= Earnings quality
KNSV	= Conservatism Index
SIZE	= Natural logarithm of Total Assets
GCG	= Good Corporate Governance
e	= errors

### Hypothesis test

#### Partial Test (t test)

Partial test (t test) is also known as an individual significant test where this test shows how far the effect of the independent variable is partially on the dependent variable. The t test was conducted to determine the effect of the independent variables on the dependent variable partially. The t test in this study was carried out with the Eviews program. This test uses a significance level of 0.05 and 2 sides.

#### Simultaneous Test (Test F)

Simultaneous Test (F Test) is used to test whether each independent variable (X) has a positive and significant influence on the dependent variable (Y) simultaneously. The test compares f count with f table.

## RESULT AND DISCUSSIONS

### The coefficient of determination

**Table 2. Descriptive Statistical Test Results**

	Minimum	Maximum	Mean	S.td. Deviation
Profit Quality	0.00	1.34	0.33	0.76
Accounting Conservatism	0.001	0.232	1.2782	0.5671
Size	30,658	33.542	2.0688	1.7450
Good Corporate Governance	1.21	2.04	1.62	1.90

Source: Research Results (2023)

In general, the coefficient of determination is used to be able to measure how much the contribution percentage of the independent variables is. The greater the value of  $R^2$ , the better the ability of variable X to explain variable Y where  $0 < R^2 < 1$ . Then if the value of  $R^2$  is smaller then the effect of variable X on variable Y is relatively small. Based on the table above it can be seen that the amount of data from the research. The test results above show the minimum, maximum, average, and standard deviation values for each independent and dependent variable. shows that the value obtained as a whole for Earnings Quality has a minimum value of 0.00, a maximum value of 1.34, a mean of 0.33 with a standard deviation value of 0.76.

Based on the results above it shows that the overall value obtained for Accounting Conservatism has a minimum value of 0.001, a maximum value of 0.232 with an average value of 2.0688 and a standard deviation value of 0.5671. Based on the results above, it shows that the overall value obtained for company size has a minimum value of 30,658 with a maximum value of 33,542, with an average value of

2.0688 and a standard deviation value of 1.7450. Based on the results above, it shows that the overall value obtained for Good Corporate Governance has a minimum value of 1.21 and a maximum value of 2.04 with an average value of 1.62 and a standard deviation value of 1.90.

### **Normality Test**

The normality test is carried out to find out whether the confounding variables or residuals in the regression model have a normal distribution or not (Ghozali 2012 in Tuwentina and Wirama, 2014) there are two ways to find out whether the residuals are normally distributed or not, namely by statistical analysis

**Table 3. Normality Test Results**

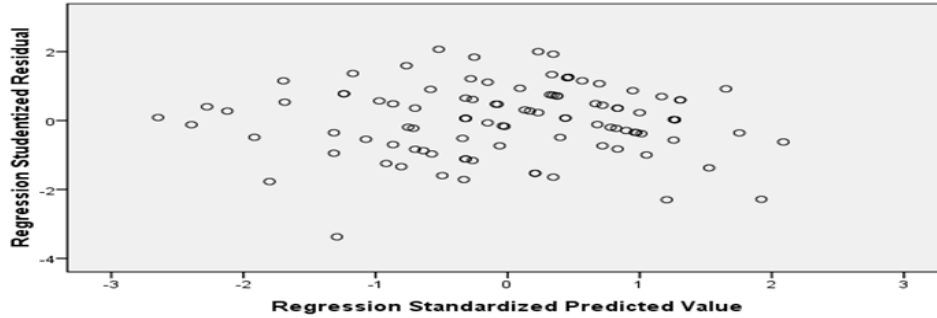
		Unstandard ized Residual
N		99
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.68494695
Most Extreme Differences	Absolute	.069
	Positive	.040
	Negative	-.069
Kolmogorov-Smirnov Z		.580
Asymp. Sig. (2-tailed)		.805
a. Test distribution is Normal.		

Source: processed data (2023)

From the results of data processing in the table above it is known that the Asym-sig (2-tailed) value for all variables is greater than 5% alpha. Thus it can be concluded that all data from the variables studied, namely Accounting Conservatism, Company Size and Good Corporate Governance follow a normal distribution pattern. This means that the first classical assumption has been fulfilled and the model is suitable for use as a data analysis tool.

### **Heteroscedasticity Test**

Heteroscedasticity test is a test that assesses whether there is an inequality of variance from the residuals for all observations in the linear regression model. The heteroscedasticity test is one of the classic assumption tests that must be carried out with linear regression. If the Heteroscedasticity assumption is met, then the regression model is declared invalid as an observation. From the explanation it can be concluded that the Heteroscedasticity Test is used to detect whether in the regression model there is an inequality of variance from one residual observation to another.



**Figure 1. Heteroscedasticity Test**

Source: Research results (2023)

From the picture above it can be seen that the points do not form a certain pattern, such as the points spread above and below the number 0 on the Y axis. So there is no heteroscedasticity.

#### **Multicollinearity Test**

The multicollinearity test is a situation that indicates a strong correlation or relationship between or more independent variables in a multiple regression. The cause of the multicollinearity test is the correlation between two or more independent variables.

**Table 4. Multicollinearity Test**

Variable	Tolerance Value	VIF	Description
Accounting	0,695	1,423	Multicollinearity Free
Conservatism			
Size Company	0,681	2,653	Multicollinearity Free
Good Corporate Governance	0,848	2,450	Multicollinearity Free

Source: Research results, (2023)

Based on Table 3 of the multicollinearity test, it is known that the VIF value of conservatism is  $1,423 < 10$ , the VIF value of company size is  $2,653 < 10$ , the VIF value of good corporate governance is  $2,450 < 10$ , so the three variables are declared to have no multicollinearity.

#### **Autocorrelation Test**

**Table 5. Autocorrelation Test Results**

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
.918 <sup>a</sup>	.844	.825	.94076	2.940

Source: Research results (2023)

Based on Table 4 the autocorrelation test results with Durbin-Watson show the number 2.940. the calculated Durbin-Watson value of 2.940 is located in an area where there is no autocorrelation so that it can be said that this regression model is free from



autocorrelation.

### Hypothesis Testing Results

#### Multiple Linear Regression Results

Multiple linear regression models to determine the effect of independent variables consisting of Accounting Conservatism, Company Size, Good Corporate Governance have a significant effect on earnings quality. The results of multiple regression calculations with the SPSS program are presented in Table 5 below:

**Table 6. Multiple Linear Regression Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	8.004	2.512			
1	Accounting Conservatism	.552	.166	.407	3.319	.003
	Size Company	.500	.119	.525	1.208	.350
	Good Corporate Governance	.381	.102	.438	.716	.301

Source: Research results (2023)

From these values a regression equation model can be formed as follows:

$$\text{KNSV} = 8.004 + 0.552X_1 + 0.500X_2 + 0.381X_3 + e$$

Based on the table above, if you look at the B value in the Unstandardized Coefficients column, you can see the coefficient value of each variable. Constant (a) = 8.004. This value means that if there is no accounting conservatism, firm size and good corporate governance variables (zero value), then earnings quality is 8,004. Coefficient X1 (b1) = 0.552. This value means that if accounting conservatism increases by one unit, the quality of earnings will increase by 0.552. Coefficient X2 (b2) = 0.500. This value means that if the size of the company increases by one unit, the quality of earnings will increase by 0.500. Coefficient X3 (b3) = 0.381. This value means that if good corporate governance increases by one unit, the quality of earnings will increase by 0.381.

#### T-TEST RESULTS

Based on table 5 For the accounting conservatism variable (X1), the tcount value is 3.319 with a significance level of 0.003. When compared with the ttable value, then tcount (3.319) > ttable (1.661) and a significance level of 0.003 < 0.05. This means that partially accounting conservatism affects earnings quality. Thus means the hypothesis can be accepted. For the firm size variable (X2), the tcount value is 1.208 and the significance level is 0.350. When compared with the ttable value, then tcount (1.208) < ttable (1.661) and a significance level of 0.350 > 0.05. This means that partially company size has no effect on earnings quality. Thus means the hypothesis is rejected. For the good corporate governance variable (X3), the tcount value is 0.716 and the significance level is 0.301. When compared with the ttable value, then tcount (0.716) < ttable (1.661) and a significance level of 0.301 < 0.05. This means that partially good corporate governance affects earnings quality. Thus means the hypothesis is rejected.

#### F Test Results

The f test is used to determine whether the independent variable (X) simultaneously or simultaneously (simultaneously) affects the variable (Y). The f test results are as follows:

**Table 7. F test results**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	162.268	3	40.567	45.837	.000 <sup>b</sup>
	Residual	30.091	95	.885		
	Total	192.359	98			

Source: Research results (2023)

Df is obtained by calculating  $(k-1) = (4-1) = 3$  while Df2 is obtained by calculating  $(n-k) = (99-3-1) = 95$  with  $\alpha = 5\%$  so the value of  $F_{table} = 2.70$  value of F count  $> F_{table} = 45,837 > 2.70$  with a significant value of  $0.000 < 0.05$  thus simultaneously accounting conservatism, firm size, and good corporate governance together influence earnings quality variables. Thus the hypothesis is accepted.

#### Results of the Coefficient of Determination

This analysis is used to predict how much the contribution of the independent variable (X) and the dependent variable (Y) is indicated by the percentage, the results of the coefficient of determination are as follows:

**Table 8. Results of the Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.732 <sup>a</sup>	.603	.623	1.230

Source: Research results (2023)

The coefficient of determination ( $R^2$ ) shows the magnitude of the contribution of the independent variable to the dependent variable. The resulting calculation results show the value of  $R^2 = 0.603$ . This means that 60.3% of earnings quality is influenced by accounting conservatism, company size, and good corporate governance, while the remaining 39.7% is influenced by other variables not examined.

#### Discussion

##### The Effect of Accounting Conservatism on Earnings Quality

Companies that use the principle of conservatism in their financial reports are assumed to have a smaller possibility of committing fraudulent acts in the process of preparing their financial statements. Based on the results of research on accounting conservatism, the tcount value is 3.319 with a significance level of 0.003. When compared with the ttable value, then tcount  $(3.319) > ttable 1.661$  and a significance level of  $0.003 < 0.05$ . This means that partially accounting conservatism affects earnings quality. Thus means the hypothesis can be accepted. This research is in line with the 2020 research by (Julianingsih and Yuniarta 2020) entitled. The results show that the fourth hypothesis is accepted, where accounting conservatism has a positive effect on earnings quality. This indicates that the use of conservatism in preparing financial reports can increase earnings quality.

##### The Effect of Company Size on Profit Quality

The size of a company cannot convince investors that the condition of the company and the level of quality of its earnings are good. Based on the results of the study for the variable company size (X2), the tcount value is 1.208 and a significance

---

level of 0.000. When compared with the ttable value, then tcount (1.208) > ttable (1.661) and a significance level of 0.350 > 0.05. This means that partially company size has no effect on earnings quality. Thus means the hypothesis is rejected.

This research is in line with research conducted by (Ginting 2019) entitled the effect of profitability, liquidity and company size on earnings quality. The results of the study state that firm size has no effect on earnings quality. The larger the size of the company will increase the confidence of investors to invest. However, in small companies, small companies can provide optimal profits to investors. This shows that investors do not care about the size of a company because it is not certain that large companies have high earnings quality.

#### **The Effect of Good Corporate Governance on Profit Quality**

For the good corporate governance variable (X3), the tcount value is 0.716 and the significance level is 0.301. When compared with the ttable value, then tcount (0.716) < ttable (1.661) and a significance level of 0.301 < 0.05. This means that partially good corporate governance affects earnings quality. Thus means the hypothesis is rejected.

This research is in line with the research conducted by (Asitalia and Trisnawati 2018) the results of the research show that Good Corporate Governance has no significant effect on earnings quality. The success of implementing Good Corporate Governance can be seen through long-term results so that it cannot be compared with short-term profitability calculations. This shows that investors do not see the implementation of Good Corporate Governance.

#### **CONCLUSION**

Conservatism has a positive effect on earnings quality, the tcount value is 3.319 with a significance level of 0.003. When compared with the ttable value, then tcount (3.319) > ttable 1.661) and a significance level of 0.003 < 0.05. This means that partially accounting conservatism affects earnings quality. Thus means the hypothesis can be accepted. Firm size has no effect on earnings quality, the tcount value is 1.208 and a significance level of 0.000. When compared with the ttable value, then tcount (1.208) > ttable (1.661) and a significance level of 0.350 > 0.05. This means that partially company size has no effect on earnings quality. Thus means the hypothesis is rejected.

Good Corporate Governance has no effect on earnings quality, the tcount value is 0.716 and the significance level is 0.301. When compared with the ttable value, then tcount (0.716) < ttable (1.661) and a significance level of 0.301 < 0.05. This means that partially good corporate governance affects earnings quality. Thus means the hypothesis is rejected. The resulting calculation results show the value of R<sup>2</sup> = 0.603. This means that 60.3% of earnings quality is influenced by accounting conservatism, company size, and good corporate governance, while the remaining 39.7% is influenced by other variables not examined.

#### **REFERENCES**

Asitalia, Fioren, and Ita Trisnawati. 2018. "Pengaruh Good Corporate Governance Dan Leverage Terhadap Manajemen Laba." *Jurnal Bisnis Dan Akuntansi* 19(1a-2): 109–19.

- 
- Aurelia, Indah, Enggar Diah, and Wiwik Tiswiyanti. 2020. "Faktor-Faktor Yang Mempengaruhi Kualitas Laba (Studi Pada Perusahaan Perusahaan Di Bursa Efek Indonesia Tahun 2015-2018)." *Jambi Accounting Review (JAR)* 1(1): 80–108.
- Ayuwardani. 2018. "PENGARUH INFORMASI KEUANGAN DAN NON KEUANGAN TERHADAP UNDERPRICING HARGA SAHAM PADA PERUSAHAAN YANG MELAKUKAN INITIAL PUBLIC OFFERING (Studi Empiris Perusahaan Go Public Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015) THE." *nominal* VII(1): 1–16.
- Dira, Kadek Prawisanti, and Ida Bagus Putra Astika. 2019. "Pengaruh Struktur Modal, Likuiditas, Pertumbuhan Laba, Dan Ukuran Perusahaan Pada Kualitas Laba." *E-jurnal akuntansi universitas udayana* 7(1): 64–78.
- Ginting, Suriani. 2019. "Pengaruh Profitabilitas, Likuiditas Dan Ukuran Perusahaan Terhadap Kualitas Laba Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia." *Jurnal Wira Ekonomi Mikroskil* 7(2): 227–36.
- Julianingsih, Desak Kadek Ega Dewi, and Gede Adi Yuniarta. 2020. "Pengaruh Intellectual Capital Dan Konservatisme Akuntansi Terhadap Kualitas Laba." *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha* 11(2): 159–68.
- Lestari, Dea Safitri Ayu, Ia Kurnia, and Yuniati Yuniati. 2018. "Pengaruh Perencanaan Pajak Dan Ukuran Perusahaan Terhadap Manajemen Laba." *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)* 2(3): 129–50.
- Mahawyahrti, Tiya, and Gusti Nyoman Budiasih. 2019. "Asimetri Informasi, Leverage, Dan Ukuran Perusahaan Pada Manajemen Laba." *Jurnal Ilmiah Akuntansi dan Bisnis* 11(2): 100–110.
- Nufus, Hayatun. 2021. "Analisis Faktor-Faktor Yang Mempengaruhi Penerapan Conservatic Principle Dalam Akuntansi Pada Perusahaan Industri Farmasi Yang Terdaftar Di Bursa Efek Indonesia."
- Puspitasari, Yasmin. 2019. "Pengaruh Profitabilitas Dan Ukuran Perusahaan Terhadap Corporate Social Responsibility Pada Bank Umum Syariah Di Indonesia Periode 2013-2017."
- Rizka, Arini. 2020. "Pengaruh Kepemilikan Manajerial, Ukuran Perusahaan, Dan Leverage Terhadap Environmental Disclosure Pada Perusahaan Yang Terdaftar Di BEI."
- Suryani, Popong, Yoyok Cahyono, and Berliana Dita Utami. 2020. "Pengaruh Motivasi Dan Gaya Kepemimpinan Terhadap Produktivitas Kerja Karyawan Produksi Di PT Tuntex Garment Indonesia." *Journal of Industrial Engineering & Management Research* 1(1b): 70–82.
- Unaradjan, Dominikus Dolet. 2019. *Metode Penelitian Kuantitatif*. Penerbit Unika Atma Jaya Jakarta.
- Wati, Gahani Purnama, and I Wayan Putra. 2018. "Pengaruh Ukuran Perusahaan, Leverage, Dan Good Corporate Governance Pada Kualitas Laba." *E-Jurnal Akuntansi Universitas Udayana* 19(1): 137–67.
- Yuliza, Arma. 2020. "Analisis Pengaruh Investment Opportunity Set (IOS) Terhadap Kualitas Laba." *AKPEM: Jurnal Akuntansi Keuangan Dan Akuntansi Pemerintahan* 2(2): 1–5.