

DAFTAR PUSTAKA

- Barman, E. (2018). Doing well by doing good: A comparative analysis of ESG standards for responsible investment. In *Advances in Strategic Management* (Vol. 38, pp. 289–311). Emerald Group Publishing Ltd.
<https://doi.org/10.1108/S0742-332220180000038016>
- Bassen, A., & Kovacs, A. M. (2004). Environmental , Social and Governance Key Performance Indicators from a Capital Market Perspective A LEXANDER B ASSEN AND A NA M ARIA K OVÁCS * Ökologische , soziale und Corporate Governance Leistungsindikatoren aus. *Corporate Governance*, 0, 182–193.
- Beattie, V., McInnes, B., & Fearnley, S. (2004). A methodology for analysing and evaluating narratives in annual reports: a comprehensive descriptive profile and metrics for disclosure quality attributes. *Accounting Forum*, 28(3), 205–236. <https://doi.org/10.1016/j.accfor.2004.07.001>
- Biddle, G. C., Hilary, G., & Verdi, R. S. (2009). How does financial reporting quality relate to investment efficiency? *Journal of Accounting and Economics*, 48(2–3), 112–131. <https://doi.org/10.1016/j.jacceco.2009.09.001>
- Bimo, I. D., Silalahi, E. E., & Kusumadewi, N. L. G. L. (2021). Corporate governance and investment efficiency in Indonesia: the moderating role of industry competition. *Journal of Financial Reporting and Accounting*.
<https://doi.org/10.1108/JFRA-12-2020-0351>
- Burgstahler, D. C., Hail, L., & Leuz, C. (2006). The importance of reporting incentives: Earnings management in European private and public firms.

- Accounting Review*, 81(5), 983–1016.
<https://doi.org/10.2308/accr.2006.81.5.983>
- Chariri, A., & Ghozali, I. (2014). *Teori Akuntansi*.
- Chen, C., Wang, D., & Wang, B. (2021). Interface between context and theory: the application and development of Agency Theory in the Chinese context. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-06-2019-0433>
- Chen, F., Hope, O.-K., Li, Q., & Wang, X. (2011). Financial Reporting Quality and Investment Efficiency of Private Firms in Emerging Markets. *The Accounting Review*, 86(4), 1255–1288. <https://doi.org/10.2308/accr-10040>
- Cutillas Gomariz, M. F., & Sánchez Ballesta, J. P. (2014). Financial reporting quality, debt maturity and investment efficiency. *Journal of Banking and Finance*, 40(1), 494–506. <https://doi.org/10.1016/j.jbankfin.2013.07.013>
- Darwanti, D., . D., & . Y. (2021). Contribution of Domestic Direct Investment and Direct Foreign Investment to Economic Growth in Indonesia Era Joko Widodo. *International Journal of Business, Economics and Management*, 8(1), 39–49. <https://doi.org/10.18488/journal.62.2021.81.39.49>
- Ellili, N. O. D. (2022). Impact of ESG disclosure and financial reporting quality on investment efficiency. *Corporate Governance (Bingley)*.
<https://doi.org/10.1108/CG-06-2021-0209>
- Galbreath, J. (2013). ESG in Focus: The Australian Evidence. *Journal of Business Ethics*, 118(3), 529–541. <https://doi.org/10.1007/s10551-012-1607-9>
- Ghozali, I. (2016). *Aplikasi analisis multivariate dengan program IBM SPSS 23*.

- Hammami, A., & Hendijani Zadeh, M. (2020). Audit quality, media coverage, environmental, social, and governance disclosure and firm investment efficiency: Evidence from Canada. *International Journal of Accounting and Information Management*, 28(1), 45–72. <https://doi.org/10.1108/IJAIM-03-2019-0041>
- Harymawan, I., Nasih, M., Agustia, D., Putra, F. K. G., & Djajadikerta, H. G. (2022). Investment efficiency and environmental, social, and governance reporting: Perspective from corporate integration management. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.2263>
- Herath, S. K., & Albarqi, N. (2017). Financial Reporting Quality : A Literature Review School of Business Administration. *International Journal of Business Management and Commerce*, 2(2), 1–14.
- Hoshmand, A. R., Khanagha, J. B., & Demori, D. (2014). *INTERDISCIPLINARY JOURNAL OF CONTEMPORARY RESEARCH IN BUSINESS THE IMPACT OF CORPORATE GOVERNANCE ON THE OVER FINANCE OF THE FIRMS WITH INITIAL PUBLIC OFFERING*.
- Houcine, A. (2017). The effect of financial reporting quality on corporate investment efficiency: Evidence from the Tunisian stock market. *Research in International Business and Finance*, 42, 321–337. <https://doi.org/10.1016/j.ribaf.2017.07.066>
- Houcine, A., Zitouni, M., & Srairi, S. (2021). The impact of corporate governance and IFRS on the relationship between financial reporting quality and

- investment efficiency in a continental accounting system. *EuroMed Journal of Business.* <https://doi.org/10.1108/EMJB-06-2020-0063>
- Iba, Z., Stie, D., & Bireuen, K. (2012). HUBUNGAN KARAKTERISTIK INFORMASI YANG DIHASILKAN OLEH SISTEM INFORMASI AKUNTANSI MANAJEMEN TERHADAP KINERJA MANAJERIAL PADA PT. EUROTEK JAYA PERKASA BOGOR. *Jurnal Kebangsaan, I*(2).
- Imelda, S. (2017). *ANALISIS TINGKAT EFISIENSI INVESTASI (ICOR) DAN HUBUNGANNYA DENGAN PERTUMBUHAN EKONOMI SUMATERA SELATAN.*
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics, 3*(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kasznik, R. (1999). On the Association between Voluntary Disclosure and Earnings Management. *Journal of Accounting Research, 37*(1), 57. <https://doi.org/10.2307/2491396>
- Liu, L., & Tian, G. G. (2021). Mandatory CSR disclosure, monitoring and investment efficiency: evidence from China. *Accounting and Finance, 61*(1), 595–644. <https://doi.org/10.1111/acfi.12588>
- Sari, L. I. N., & Suaryana, I. G. N. A. (2014). Pengaruh Kualitas Laporan Keuangan pada Efisiensi Investasi Perusahaan Pertambangan. *E-Jurnal Akuntansi Universitas Udayana.*
- Shahzad, F., Rehman, I. U., Hanif, W., Asim, G. A., & Baig, M. H. (2019). The influence of financial reporting quality and audit quality on investment

- efficiency: Evidence from Pakistan. *International Journal of Accounting and Information Management*, 27(4), 600–614. <https://doi.org/10.1108/IJAIM-08-2018-0097>
- Umiyati, I. (2017). 209-451-1-PB. <Http://Www.Jab.Fe.Uns.Ac.Id/>.
- Urquiza, F. B., Navarro, M. C. A., Trombetta, M., & Lara, J. M. G. (2010). Disclosure theories and disclosure measures. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 39(147), 393–420. <https://doi.org/10.1080/02102412.2010.10779686>