

DAFTAR PUSTAKA

- Abed, I. A., Hussin, N., Ali, M. A., Haddad, H., Shehadeh, M., & Hasan, E. F. (2022). Creative Accounting Determinants and Financial Reporting Quality: Systematic Literature Review. In *Risks* (Vol. 10, Issue 4). MDPI. <https://doi.org/10.3390/risks10040076>
- Afrin, S., & Rahman, M. M. (2023). Does CSR affect investment efficiency? The moderating role of company reputation. *PSU Research Review*. <https://doi.org/10.1108/PRR-03-2023-0024>
- Alsmady, A. A. (2022). Quality of financial reporting, external audit, earnings power and companies performance: The case of Gulf Corporate Council Countries. *Research in Globalization*, 5. <https://doi.org/10.1016/j.resglo.2022.100093>
- Anto, L. O., & Yusran, I. N. (2023). Determinants of The Quality of financial reports. In *International Journal of Professional Business Review* (Vol. 8, Issue 3). AOS-Estrategia and Inovacao. <https://doi.org/10.26668/businessreview/2023.v8i3.1331>
- Assad, N., Jaafar, A., & Zervopoulos, P. D. (2023). The interplay of financial reporting quality and investment efficiency: evidence from the USA. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-04-2023-0199>
- 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>
- Bilyay-Erdogan, S., Danisman, G. O., & Demir, E. (2024). ESG performance and investment efficiency: The impact of information asymmetry. *Journal of International Financial Markets, Institutions and Money*, 91. <https://doi.org/10.1016/j.intfin.2023.101919>
- Chen, Z., & Xie, G. (2022). ESG disclosure and financial performance: Moderating role of ESG investors. *International Review of Financial Analysis*, 83. <https://doi.org/10.1016/j.irfa.2022.102291>
- 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>
- Duarte, A. F., Lisboa, I., & Carreira, P. (2022). Does earnings quality impact firms' performance? The case of Portuguese SMEs from the mold sector. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2021-0444>

- Elaoud, A., & Jarboui, A. (2017). Auditor specialization, accounting information quality and investment efficiency. In *Research in International Business and Finance* (Vol. 42, pp. 616–629). Elsevier Ltd. <https://doi.org/10.1016/j.ribaf.2017.07.006>
- Ellili, N. O. D. (2022). Impact of ESG disclosure and financial reporting quality on investment efficiency. *Corporate Governance (Bingley)*, 22(5), 1094–1111. <https://doi.org/10.1108/CG-06-2021-0209>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Ed. 10* (10th ed.). Undip.
- Hariani, S., & Fakhrorazi, A. (2021). Determinants of Financial Reporting Quality: An Empirical Study Among Local Governments In Indonesia. *International Journal of Economics and Finance Studies*, 13(1), 2021. <https://doi.org/10.34109/ijefs>
- Huang, H., Weinbaum, D., & Yehuda, N. (2023). Financial reporting quality and investment efficiency: The role of strategic alliances. *Journal of Contemporary Accounting and Economics*, 19(3). <https://doi.org/10.1016/j.jcae.2023.100377>
- Imelda, I. (2019). Analisis Tingkat Efisiensi Investasi (ICOR) dan Hubungannya dengan Pertumbuhan Ekonomi Sumatera Selatan.
- Iqbal, M. (2015). Regresi Data Panel (2) “Tahap Analisis.”
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kaszniak, R. (1999). On the Association between Voluntary Disclosure and Earnings Management. In *Source: Journal of Accounting Research* (Vol. 37, Issue 1).
- Lai, X., & Zhang, F. (2022). Can ESG certification help company get out of over-indebtedness? Evidence from China. *Pacific Basin Finance Journal*, 76. <https://doi.org/10.1016/j.pacfin.2022.101878>
- Le, H. T. T., Tran, H. G., & Vo, X. V. (2021). Audit quality, accruals quality and the cost of equity in an emerging market: Evidence from Vietnam. *International Review of Financial Analysis*, 77. <https://doi.org/10.1016/j.irfa.2021.101798>
- Lian, Y., & Weng, X. (2024). ESG performance and investment efficiency. *Finance Research Letters*, 62. <https://doi.org/10.1016/j.frl.2024.105084>
- 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>
- Millia, H., Adam, P., Muthalib, A. A., Tajuddin, & Pasrun, Y. P. (2022). The Effect of Inward Foreign Direct Investment and Information and Communication

- Technology on Economic Growth in Indonesia. *Agris On-Line Papers in Economics and Informatics*, 14(1), 69–79. <https://doi.org/10.7160/aol.2022.140106>
- Özer, G., Aktaş, N., & Çam, İ. (2024). Corporate environmental, social, and governance activities and financial reporting quality: An international investigation. *Borsa Istanbul Review*. <https://doi.org/10.1016/j.bir.2024.03.001>
- Pedersen, L. H., Fitzgibbons, S., & Pomorski, L. (2021). Responsible investing: The ESG-efficient frontier. *Journal of Financial Economics*, 142(2), 572–597. <https://doi.org/10.1016/j.jfineco.2020.11.001>
- Setyawati, L. jeni. (2015). Kualitas Informasi Pelaporan Keuangan : Faktor-Faktor Penentu dan Pengaruhnya terhadap Efisiensi Investasi.
- 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>
- Zadeh, M. H., Magnan, M., Cormier, D., & Hammami, A. (2021). Environmental and social transparency and investment efficiency: The mediating effect of analysts' monitoring. *Journal of Cleaner Production*, 322. <https://doi.org/10.1016/j.jclepro.2021.128991>