

DAFTAR REFERENSI

- Alex, F. U., Putri, N. K., & Fitriana, N. (2022). Pengaruh Earning Per Share, Roe, Der Dan Bvs Terhadap Harga Saham Pada Bank Pemerintah Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Kompetitif*, 11(1), 65–71. <https://doi.org/10.52333/kompetitif.v11i1.904>
- Alexander, E., & Meiden, C. (2022). Relevansi Nilai Informasi Akuntansi Terhadap Harga Saham Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Akuntansi Keuangan Pasar Modal*, 6(2), 137–151
- Aprillianto, B., & Wardhaningrum, O. A. (2021). Pandemi Covid-19: Lebih Baik Menambah Utang Atau Ekuitas? Pandemic Covid-19: Would It Be Better Increasing Debt Or Equity?. *Jurnal Akuntansi Universitas Jember*, 19(1).
- Ardila, L. N., & Setiawan, D. (2020). Relevansi nilai informasi akuntansi: studi perbandingan antara perusahaan BUMN dan perusahaan non BUMN yang terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Bisnis*, 18(2), 126–140.
- Barth, M. E., Li, K., & McClure, C. G. (2023). Evolution in Value Relevance of Accounting Information. *Accounting Review*, 98(1), 1–28. <https://doi.org/10.2308/TAR-2019-0521>
- Bhatia, M., & Mulenga, M. J. (2019). Value relevance of accounting information: comparative study of Indian public and private sector banks. *International Journal of Indian Culture and Business Management*, 18(1), 12. <https://doi.org/10.1504/ijicbm.2019.10017827>
- Collins, D. W., Pincus, M., & Xie, H. (2021). Equity Valuation and Negative Earnings: The Role of Book Value of Equity. *The Accounting Review*, Vol.74, No.1, pp.26-91
- Dunham, L. M., & Grandstaff, J. L. (2022). The Value Relevance of Earnings, Book Values, and Other Accounting Information and the Role of Economic Conditions in Value Relevance: A Literature Review*. *Accounting Perspectives*, 21(2), 237–272. <https://doi.org/10.1111/1911-3838.12280>
- Eugenio, K. L., Parel, R. M. A., Reyes, K. M., Yu, K. B., & Cudia, C. (2019). How does value relevance of accounting information react to financial crisis? *DLSU Business and Economics Review*, 28(2), 133–141. <https://www.scopus.com/inward/record.uri?eid=2-s2.0->

- Fitriani, L and Sunarsih, U. (2024). Factors Of Carbon Emission Disclosure By Moderation of Company Size In Mining Sector Companies. *Devotion: Journal of Research and Community Service*. Volume 5, Number 1, January 2024
- Goleman et al., 2019. (2019). Peraturan OJK tentang Transparansi dan Publikasi Laporan keuangan. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Güleç, Ö. F. (2021). Value relevance of intangibles: A literature review. In *Accounting, Finance, Sustainability, Governance and Fraud* (pp. 109–129). https://doi.org/10.1007/978-981-15-1928-4_6
- Hadinata, S. (2020). Relevansi Nilai Informasi Akuntansi Pada Laba, Nilai Buku, dan Arus Kas Operasi: Kasus di Perbankan Indonesia. 3, 119–134. <https://doi.org/10.21043/aktsar.v3i2.7846>
- Hail, L. 2020. Financial Reporting and Firm Valuation: Relevance Lost or Relevance Regained? *Accounting and Business Research*, Vol.43, No.4, pp.329-358.
- Hidayanti, N. R. (2020). Relevansi Nilai Informasi Akuntansi: Study Empiris di Indonesia. Surakarta: Institut Agama Islam Negeri Surakarta.
- Lam, K. C. K., Sami, H., & Zhou, H. 2021. Changes in The Value Relevance of Accounting Information Time: Evidence from Over The Emerging Market of China. *Journal of Contemporary Accounting and Economics*, Vol.9, No.2, pp.123 135
- Puspa, D. F., Minovia, A. F., & Zaitul. (2022). Relevansi Nilai Informasi Akuntansi, Pengungkapan Upaya Digitalisasi Dan Modal Intelektual Dengan Modal Manusia Sebagai Variabel Moderasi, 2(3), 558-578. <http://dx.doi.org/10.25105/mraai.v22i1.10820>
- Puspa, D. F., Nazaruddin, I., M, R. Y., & Minovia, A. F. (2023). Relevansi Nilai Laba, Nilai Buku dan Arus Kas Operasi pada Perusahaan Manufaktur di Indonesia. *Jurnal of Accounting and Invesment*. <https://doi.org/10.18196/jai.v24i1.16193>
- Putri, S. E., & Panggabean, R. R. (2020). the Effects of Corporate Governance, Firm Size, Profitability, and Growth Opportunities on the Value Relevance of Accounting Earnings – a Study of the Indonesia Stock Exchange.

Ultimaccounting : Jurnal Ilmu Akuntansi, 12(2), 174–193.
<https://doi.org/10.31937/akuntansi.v12i2.1702>

- Barth, M. E., Li, K., & McClure, C. G. (2023). Evolution in Value Relevance of Accounting Information. *Accounting Review*, 98(1), 1–28.
<https://doi.org/10.2308/TAR-2019-0521>
- Puspa, D. F., Minovia, A. F., & Zaitul, Z. (2022). Relevansi Nilai Informasi Akuntansi, Pengungkapan Upaya Digitalisasi Dan Modal Intelektual Dengan Modal Manusia Sebagai Variabel Moderasi. *Media Riset Akuntansi, Auditing & Informasi*, 22(1), 19–40. <https://doi.org/10.25105/mraai.v22i1.10820>
- Ricci, F., Scafarto, V., Ferri, S., & Tron, A. (2020). Value relevance of digitalization: The moderating role of corporate sustainability. An empirical study of Italian listed companies. *Journal of Cleaner Production*, 276, 123282. <https://doi.org/https://doi.org/10.1016/j.jclepro.2020.123282>
- Sitinjak, E. L. M., Warastuti, Y., & ... (2023). Relevansi Nilai Informasi Akuntansi dan Value Sell-Buy Investor Domestik: Trend Fase Akumulasi, Fase Partisipasi Publik, dan Fase Distribusi Pasar Modal Indonesia. ... *Nilai Informasi Akuntansi*
- Sunarsih, U., & Cahyani, I. (2018). What Factors Cause the Disclosure of Islamic Social Reporting? In *Advances in Economics, Business and Management Research*, (pp. 189–192).
- Sunarsih, U., & Ferdiansyah. (2016). Determinants Of the Islamic Social Reporting Disclosure. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics)*. Volume 9 (1), January 2017 P-ISSN: 2087-135X; E-ISSN: 2407-8654. Page 69 - 80
- Sunarsih, U., & Rosa, T. D. (2017). Effect of Size, Profitability, Leverage and Size of the Board of Commissioners of Corporate Social Responsibility. *International Journal of Economic Research*. Volume 14. Number 17. 133-141. ISSN: 0972-9380
- Sunarsih, U. & Nurhikmah (2017). Determinant of The Corporate Social Responsibility Disclosure. *Etikonomi*. Volume 16 (2)P-ISSN: 1412-8969; E-ISSN: 2461-0771 Page 161 – 172
- Sunarsih, U., & Dahlifah, D. (2018) Factors Affecting the Disclosure of Islamic Social Reporting *Advances in Economics, Business and Management Research*, volume 73.186-188
- Suto, M., & Takehara, H. (2020). Corporate social responsibility intensity, management earnings forecast accuracy, and investor trust: Evidence from Japan. *Corporate Social Responsibility and Environmental Management*, 27(6), 3047–3059. <https://doi.org/10.1002/csr.2022>
- Suwardjono. (2013). *Teori Akuntansi: Perekayasaan Pelaporan Keuangan (Edisi Keti)*. Yogyakarta: BPF.

Zulkifli, S. E., Al Asy Ari Adnan Hakim, S. E., Ramadhaniyati, R., Wau, L., Ali, I. H., Dhiana Ekowati, S. E., Triansyah, F. A., Dhety Chusumastuti, S. E., Muhammad Sholahuddin, S. E., & Fageh, A. (2023). *Ekonomi Digital. Cendikia Mulia Mandiri.*