

Riset Akuntansi Keuangan: Beberapa Riset Terkini

Barth et al. (2013)

- Cost of capital and earnings transparency
- Earnings transparency:
 - Explanatory power of return-earnings relation

Hui et al. (2016)

- On the Persistence and Pricing of Industry Wide and Firm-Specific Earnings, Cash Flows, and Accruals
 - Extend Sloan (1996), Xie (2001)
 - Separate earnings into industry wide and firm-specific components

Lara et al. (2016)

- Accounting conservatism and Investment Efficiency
 - Accounting quality → conservatism

Badolato et al. (2016)

- Audit committee financial expertise and earnings management: the role of status
 - Expertise and relative status
 - Expertise: accounting, supervisory, and finance expertise
 - Relative status: differential between audit committee and management

Thank You