

## DAFTAR PUSTAKA

- Abed, S., Al-Najjar, B., & Roberts, C. (2016). Measuring annual report narratives disclosure: Empirical evidence from forward-looking information in the UK prior the financial crisis. *Managerial Auditing Journal*, 31(4–5), 338–361. <https://doi.org/10.1108/MAJ-09-2014-1101>
- Aerts, W. (1994). On the use of accounting logic as an explanatory category in narrative accounting disclosures. *Accounting, Organizations and Society*, 19(4–5), 337–353. [https://doi.org/10.1016/0361-3682\(94\)90001-9](https://doi.org/10.1016/0361-3682(94)90001-9)
- Al-Najjar, B., & Abed, S. (2014). The association between disclosure of forward-looking information and corporate governance mechanisms: Evidence from the UK before the financial crisis period. *Managerial Auditing Journal*, 29(7), 578–595. <https://doi.org/10.1108/MAJ-01-2014-0986>
- Aljifri, K., & Hussainey, K. (2007). The determinants of forward-looking information in annual reports of UAE companies. *Managerial Auditing Journal*, 22(9), 881–894. <https://doi.org/10.1108/02686900710829390>
- Alkhatib, K. (2014). The Determinants of Forward-looking Information Disclosure. *Procedia - Social and Behavioral Sciences*, 109, 858–864. <https://doi.org/10.1016/j.sbspro.2013.12.554>
- Ardiansyah, Risnita, & Jailani, M. S. (2023). Teknik Pengumpulan Data Dan Instrumen Penelitian Ilmiah Pendidikan Pada Pendekatan Kualitatif dan Kuantitatif. *Jurnal IHSAN: Jurnal Pendidikan Islam*, 1(2), 1–9. <https://doi.org/10.61104/ihsan.v1i2.57>
- Baroma, B. S. M. (2018). The Impact of Corporate Governance, Future News and Level of Impression Management on Forward Looking Information An Empirical Study on Companies Listed in Egyptian Stock Exchange. *Alexandria Journal of Accounting Research*, 2(2), 38–79.
- Bujaki, M., Mansurov, A., & McConomy, B. (2024). The content, evolution and determinants of COVID-19 disclosures in Canadian financial statements and MD&A documents: An impression management perspective. *Canadian Journal of Administrative Sciences / Revue Canadienne Des Sciences de l'Administration*, 41(3), 414–445. <https://doi.org/10.1002/cjas.1756>
- Chen, J. J., Liu, J., Xie, L., & Cheng, X. (2024). Impression management, forward-looking strategy-related disclosure, and excess executive compensation: Evidence from China. *British Accounting Review*, 56(5), 101430. <https://doi.org/10.1016/j.bar.2024.101430>

- Choi, F., & Meek, G. (2011). International Accounting. In *International Accounting* (Vol. 7).
- de Villiers, C. J. (2002). The effect of attribution on perceptions of managers' performance. *Meditari Accountancy Research*, 10(1), 53–70. <https://doi.org/10.1108/10222529200200003>
- Dharma, B., Ramadhani, Y., & Reitandi, R. (2023). Pentingnya Laporan Keuangan untuk Menilai Kinerja Suatu Perusahaan. *El-Mujtama: Jurnal Pengabdian Masyarakat*, 4(1), 137–143. <https://doi.org/10.47467/elmujtama.v4i1.3209>
- Doris M. Merkl-Davies, & Niamh M. Brennan. (2007). Discretionary Disclosure Strategies in Corporate Narratives: Incremental Information or Impression Management? *Journal of Accounting Literature*, 26(January), 116–196.
- Dzaraly, M., Lokman, N., & Othman, S. (2018). Corporate Governance Mechanism and Voluntary Disclosure of Strategic and Forward-Looking Information in Annual Reports. *International Journal of Accounting, Finance and Business*, 3(15), 86–104. [www.ijafb.com](http://www.ijafb.com)
- E. Cooke, T., McMeeking, K. P., & Zeff, S. A. (2024). Voluntary and mandatory reporting: a continuum of disclosure. *Pacific Accounting Review*, 36(5), 561–579. <https://doi.org/10.1108/PAR-06-2024-0119>
- Elisa Oktavia, & Elsa Imelda. (2022). Determinan Forward-Looking Disclosure Pada Perusahaan Manufaktur. *Jurnal Paradigma Akuntansi*, 4(3), 1131–1140. <https://doi.org/10.24912/jpa.v4i3.19746>
- Elsbach, K. D. (2003). Organizational Perception Management. *Research in Organizational Behavior*, 25(03), 297–332. [https://doi.org/10.1016/S0191-3085\(03\)25007-3](https://doi.org/10.1016/S0191-3085(03)25007-3)
- Febrianto, R., Utama, A. A. G. S., & Widiastuty, E. (2024). Impression Management of Companies During Covid-19 Pandemic. *Prosiding Simposium Ilmiah Akuntansi*, 168–183.
- Graybill, S., Kluesner, J., True, M., Folaron, I., Tate, J., Colburn, J., Beckman, D., & Wardian, J. (2018). Getting New Test Results to Patients. *Quality Management in Health Care*, 27(3), 145–150. <https://doi.org/10.1097/QMH.0000000000000178>
- Hidayat, M. (2017). Faktor-Faktor Yang Mempengaruhi Pengungkapan Sukarela Pada Laporan Tahunan Sektor Perbankan Di Bursa Efek Indonesia Factors Affecting the Voluntary Disclosure Annual Report on Banking Sector in Indonesia Stock Exchange. *Jurnal Dimensi*, 6(1), 151–172. <https://doi.org/10.33373/dms.v6i1.531>

- Hussainey, K., & Al-Najjar, B. (2011). Future-oriented narrative reporting: Determinants and use. In *Journal of Applied Accounting Research* (Vol. 12, Issue 2). <https://doi.org/10.1108/09675421111160691>
- IAI, I. A. I. (2015). Ikatan Akuntansi Indonesia 2016. *Penyajian Laporan Keungan*, 1, 24. [https://www.iaiglobal.or.id/v03/files/file\\_publikasi/ED\\_PSAK\\_1\\_\(26\\_Juni\\_2015\).pdf](https://www.iaiglobal.or.id/v03/files/file_publikasi/ED_PSAK_1_(26_Juni_2015).pdf)
- Indonesia, B. E. (2024). *Detail Siaran Pers: Sukses Tutup Tahun 2024, Pertumbuhan Positif Mendorong Kepercayaan Pasar Modal Indonesia*. Bursa Efek Indonesia. <https://www.idx.co.id/id/berita/siaran-pers/2288>
- Kılıç, M., & Kuzey, C. (2018). Determinants of forward-looking disclosures in integrated reporting. *Managerial Auditing Journal*, 33(1), 115–144. <https://doi.org/10.1108/MAJ-12-2016-1498>
- KSAP. (2016). Kerangka Konseptual Pelaporan keuangan. *Kerangka Konseptual Pelaporan Keuangan*, 1–40. [http://iaiglobal.or.id/v03/files/file\\_berita/ED\\_Kerangka\\_Konseptual\\_Web.pdf](http://iaiglobal.or.id/v03/files/file_berita/ED_Kerangka_Konseptual_Web.pdf).
- Mouwn Erland. (2020). Metodologi Penelitian Kualitatif. In Metodologi Penelitian Kualitatif. In *Rake Sarasin* (Issue March).
- Nugraheni, B. D. (2018). Faktor-Faktor Yang Berpengaruh Terhadap Luas Pengungkapan Sukarela Dalam Laporan Tahunan. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 16(3), 352–367. <https://doi.org/10.24034/j25485024.y2012.v16.i3.354>
- Otoritas Jasa Keuangan Republik Indonesia. (2016). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 29/POJK.04/2016 Tentang Laporan Tahunan Emiten atau Perusahaan Publik*. 1–29. <https://doi.org/https://www.ojk.go.id/kanal/pasar-modal/regulasi/peraturan-ojk/Documents/Pages/POJK-Laporan-Tahunan-Emiten-Perusahaan-Publik/POJK-Laporan-Tahunan.pdf>
- Reggy Hooghiemstra. (2000). Corporate communication and impression management - new perspectives: why companies engage in corporate social reporting. *Journal of Business Ethics*, 27(1), 55–68.
- Staw, B. M., McKechnie, P. I., & Puffer, S. M. (1983). The Justification of Organizational Performance. *Administrative Science Quarterly*, 28(4), 582. <https://doi.org/10.2307/2393010>
- Subarno, M. H., & Setiawati, E. (2022). *Faktor-Faktor Yang Berpengaruh Terhadap Luas Pengungkapan*.

Suripto, B. (2013). Manajemen Laba Dan Manajemen Impresi Dalam Laporan Tahunan: Penelitian Strategi Pengungkapan Perusahaan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 10(1), 40–59. <https://doi.org/10.21002/jaki.2013.03>

Uyar, A., & Kiliç, M. (2012). Value relevance of voluntary disclosure: Evidence from Turkish firms. *Journal of Intellectual Capital*, 13(3), 363–376. <https://doi.org/10.1108/14691931211248918>

Venezia, C., & Feliana, Y. K. (2021). Accounting Narrative and Impression Management on Social media – A study on Instagram Accounts of Indonesia Listed Companies. *Proceedings of the 18th International Symposium on Management (INSYMA 2021)*, 180(November). <https://doi.org/10.2991/aebmr.k.210628.007>

Waruwu, M. (2024). Pendekatan Penelitian Kualitatif: Konsep, Prosedur, Kelebihan dan Peran di Bidang Pendidikan. *Afeksi: Jurnal Penelitian Dan Evaluasi Pendidikan*, 5(2), 198–211. <https://doi.org/10.59698/afeksi.v5i2.236>

