

DAFTAR PUSTAKA

- Abdullah, H., & Tursoy, T. (2021). Capital Structure and Firm Performance: Evidence of Germany Under IFRS Adoption. *Review of Managerial Science*, 15(2), 1–20. <https://doi.org/10.1007/s11846-019-00344-5>
- Abughniem, M. S., Al Aishat, M. A. H., Hamdan, A., & Weshah, S. R. (2020). Capital Structure, Firm *GROWTH* and Firm Performance: Evidence from Jordan. *International Journal of Innovation, Creativity and Change*, 10(12), 655–667.
- Anderson, R. C., Mansi, S. A., & Reeb, D. M. (2004). Board Characteristics, Accounting Report Integrity, and the Cost of debt. *Journal of Accounting and Economics*, 37(3), 315–342. <https://doi.org/10.1016/j.jacceco.2004.01.004>
- Azizkhani, M., Monroe, G. S., & Shailer, G. (2010). The Value of Big 4 Audits in Australia. *Accounting and Finance*, 50(4), 743–766. <https://doi.org/10.1111/j.1467-629X.2010.00346.x>
- Badan Pusat Statistik. (2021). *Berita Resmi Statistik*. <https://www.bps.go.id/pressrelease/2021/02/05/1811/ekonomi-indonesia-2020-turun-sebesar-2-07-persen--c-to-c-.html>.
- Bae, J., Kim, S. J., & Oh, H. (2017). Taming Polysemous Signals: The Role of Marketing Intensity on the Relationship Between Financial *Leverage* and Firm Performance. *Review of Financial Economics*, 33(1), 29–40. <https://doi.org/10.1016/j.rfe.2016.12.002>
- Bashir, Z., Bhatti, G. A., & Javed, A. (2020). *Corporate governance* and Capital Structure as Driving Force for Financial Performance: Evidence from Non-financial Listed Companies in Pakistan. *Business Review*, 15(1), 108–103. <https://doi.org/10.54784/1990-6587.1013>
- Bhagat, S., & Bolton, B. (2008). *Corporate governance* and Firm Performance. *Journal of Corporate Finance*, 14(3), 257–273. <https://doi.org/10.1016/j.jcorpfin.2008.03.006>
- Brigham, E. ., & Houston, J. . (2019). *Fundamentals of Financial Management* (15th ed.). Jakarta.
- Buallay, A., & Al-Ajmi, J. (2019). The Role of Audit Committee Attributes in Corporate Sustainability Reporting: Evidence from Banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*, 21(2), 249–264. <https://doi.org/10.1108/JAAR-06-2018-0085>

- Bursa Efek Indonesia. (2024). *Laporan Keuangan & Tahunan*.
<https://Idx.Co.Id/Id/Perusahaan-Tercatat/Laporan-Keuangan-Dan-Tahunan>.
- Chang, C.C., Batmunkh, M.U., Wong, W.K. and Jargalsaikhan, M. (2019), “Relationship between capital structure and profitability: evidence from four Asian tigers”, *Journal of Management Information and Decision Sciences*, Vol. 22 No. 2, pp. 54-65.
- Chen, P. F., He, S., Ma, Z., & Stice, D. (2016). The Information Role of Audit Opinions in Debt Contracting. *Journal of Accounting and Economics*, 61(1), 121–144. <https://doi.org/10.1016/j.jacceco.2015.04.002>
- Dave, A., Ashwin, P., Ashish, J. and Tejas, D. (2019), “A study of capital structure and profitability of Indian steel sector companies”, *International Journal of Advanced Science and Technology*, Vol. 28, pp. 866-873.
- Detthamrong, U., Chancharat, N., & Vithessonthi, C. (2017). *Corporate governance, Capital Structure and Firm Performance: Evidence from Thailand*. *Research in International Business and Finance*, 42, 689–709. <https://doi.org/10.1016/j.ribaf.2017.07.011>
- Gharaibeh, O. and Khaled, M. (2020), “Determinants of profitability in Jordanian services companies”, *Investment Management and Financial Innovations*, Vol. 17, pp. 277-290.
- Harris, M., & Raviv, A. (2008). A Theory of Board Control and Size. *Review of Financial Studies*, 21(4), 1797–1832. <https://doi.org/10.1093/rfs/hhl030>
- Harris, & Raviv, A. (1991). The Theory of Capital Structure. In *The Journal of Finance* (Vol. 46, Issue 1). <https://doi.org/10.1111/j.1540-6261.1991.tb03753.x>
- Hu, X., Lin, D., & Tosun, O. K. (2022). The Effect of Board Independence on Firm Performance—New Evidence from Product Market Conditions. *The European Journal of Finance*, 29(4), 1–30. <https://doi.org/10.1080/1351847X.2022.2049448>.
- Huynh, Quang Linh., Hoque, Mohammad Enamul., Susanto, Perengki., Watto, Waqas Ahmad & Ashraf, Maryam. (2022). *Does Financial Leverage Mediates Corporate governance and Firm Performance?. Sustainability* 14(20).
- IDX Channel. (2023). *Capital Market Month*.
<https://Www.Idxchannel.Com/Infografis/Sembilan-Emiten-Ri-Tembus-Asean-Assets-Class-Mayoritas-Diduduki-Perbankan-1>.

- Ikatan Akuntan Indonesia. (2007). *Standar Akuntansi Keuangan*. Salemba Empat.
- Jackson, S. B., Keune, T. M., & Salzsieder, L. (2013). Debt, Equity, and Capital investment. *Journal of Accounting and Economics*, 56(2–3), 291–310. <https://doi.org/10.1016/j.jacceco.2013.09.001>
- Jensen, M. C. (1986). Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers. *American Economic Review*, 76(2), 323–329. <https://doi.org/10.2139/ssrn.99580>
- 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)
- Jiraporn, P., Kim, J. C., Kim, Y. S., & Kitsabunnarat, P. (2012). Capital Structure and *Corporate governance* Quality: Evidence from the Institutional Shareholder Services (ISS). *International Review of Economics and Finance*, 22(1), 208–221. <https://doi.org/10.1016/j.iref.2011.10.014>
- Kufo, Andromahi, Shtembari, Eriona. How Board Size and Board Independence Affect Insurance Companies' Performance. *European Journal of Interdisciplinary Studies*; Bucharest Vol. 15, Iss. 1, (Jun 2023): 68-80.
- Lidyah, R.; Mismiawati, T.H.; Akbar, D.A.; Africano, F.; Anggreni, M. The effect of audit committee, independent commissioners board and firm size on audit delay through capital structure as an intervening variable in sharia bank. *PalArch's J. Archaeol. Egypt/Egyptol.* 2020, 17, 11313–11325.
- Liu, Y., Miletkov, M. K., Wei, Z., & Yang, T. (2015). Board independence and firm performance in China. *Journal of Corporate Finance*, 30, 223–244. doi:10.1016/j.jcorpfin. 2014.12.00.
- Louisrianda, R. (2019). *Good Corporate governance, Struktur Kepemilikan dan Kinerja Perusahaan*. Universitas Gadjah Mada.
- Mwai, G. S., & Irungu, A. M. (n.d.). *Effects of debt financing on the financial performance of investment firms listed in Nairobi Securities Exchange – Kenya*. Kenyatta University.
- Myers, S. C., & Majluf, N. S. (1984). Corporate Financing and Investment Decisions When Firms Have Information that Investors Do Not Have. *Journal of Financial Economics*, 13(2), 187–221. [https://doi.org/10.1016/0304-405X\(84\)90023-0](https://doi.org/10.1016/0304-405X(84)90023-0).
- Merendino, A. and Melville, R., (2019). The board of directors and firm performance: empirical evidence from listed companies. *Corporate*

governance: The International Journal of Business in Society.

- Ngatno, Apriatni, E. P., & Youlianto, A. (2021). Moderating Effects of *Corporate governance* Mechanism on the Relation Between Capital Structure and Firm Performance. *Cogent Business and Management*, 8(1), 1–21. <https://doi.org/10.1080/23311975.2020.1866822>
- OECD Library. (2023). *Books*. https://www.oecd-ilibrary.org/governance/g20-oecd-principles-of-corporate-governance-2023_ed750b30-en.
- Peraturan Otoritas Jasa Keuangan No.33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, (2014).
- Peraturan Otoritas Jasa Keuangan (POJK) Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, (2015).
- Puni, A., & Anlesinya, A. (2020). Corporate governance Mechanisms and Firm Performance in a Developing Country. *International Journal of Law and Management*, 62(2), 147–169. <https://doi.org/10.1108/IJLMA-03-2019-0076>
- Rahman, M.M., Saima, F.N. and Jahan, K. (2020), “The impact of financial leverage on firm’s profitability: an empirical evidence from listed textile firms of Bangladesh”, *Journal of Business Economics and Environmental Studies*, Vol. 10 No. 2, pp. 23-31.
- Ronoowah, R. K., & Seetanah, B. (2023). The Moderating And Mediating Effects Of Corporate governance And Capital Structure On Firm Performance: Empirical Evidence From An Emerging Market. *Managerial Finance*, 1–23.
- Savitri, D., & Priantinah, D. (2019). Pengaruh Leverage Terhadap Manajemen Laba Dengan Corporate governance Sebagai Variabel Pemoderasi Pada Perusahaan Manufaktur Sektor Aneka Industri Yang Terdaftar Di BEI Periode 2013-2016. *Nominal: Barometer Riset Akuntansi Dan Manajemen*, 8(2), 179–193.
- Shan, Y. G. (2019). Managerial Ownership, Board Independence and Firm Performance. *Accounting Research Journal*, 32(2), 203–220. <https://doi.org/10.1108/ARJ-09-2017-0149>
- Yasser, Q. R., Entebang, H. A., & Mansor, S. A. (2011). Corporate governance and Firm Performance in Pakistan: The Case of Karachi Stock Exchange (KSE)-30. *Journal of Economics and International Finance*, 482–491. <https://doi.org/10.2139/ssrn.2551636>
- Zeitun R., Saleh A.S. (2015) Dynamic Performance, Financial Leverage and Financial Crisis: Evidence from GCC Countries. *EuroMed Journal of Business*, 10, 2, pp. 147–162. Available at: <https://doi.org/10.1108/EMJB-08-2014-0022>.