

DAFTAR PUSTAKA

- Abdel-khalik, A.Rashad. 2002. "Reforming Corporate Governance Post Enron: Shareholders' Board of Trustees and the Auditor." *Journal of Accounting and Public Policy* 21 (2): 97–103. [https://doi.org/10.1016/S0278-4254\(02\)00040-6](https://doi.org/10.1016/S0278-4254(02)00040-6).
- Al Farooque, Omar, Wonlop Buachoom, dan Lan Sun. 2019. "Board, Audit Committee, Ownership and Financial Performance – Emerging Trends from Thailand." *Pacific Accounting Review* 32 (1): 54–81. <https://doi.org/10.1108/PAR-10-2018-0079>.
- Alarussi, Ali Saleh, dan Sami Mohammed Alhaderi. 2018. "Factors Affecting Profitability in Malaysia." *Journal of Economic Studies* 45 (3): 442–58. <https://doi.org/10.1108/JES-05-2017-0124>.
- Alfaraih, Mishari, Faisal Alanezi, dan Heshm Almujaed. 2012. "The Influence of Institutional and Government Ownership on Firm Performance: Evidence from Kuwait." *International Business Research* 5 (10): p192. <https://doi.org/10.5539/ibr.v5n10p192>.
- Alhumoudi, Hamad Yuosef. 2016. "Corporate Governance Mechanisms and Firms' Performance: An Empirical Analysis of Firms Listed on the Saudi Stock Exchange." *International Journal of Accounting and Financial Reporting* 6 (2): 101–45. <https://doi.org/10.5296/ijaf.v6i2.9192>.
- Aljifri, Khaled, dan Mohamed Moustafa. 2007. "The Impact of Corporate Governance Mechanisms on the Performance of UAE Firms: An Empirical Analysis." *Journal of Economic and Administrative Sciences* 23 (2): 71–93. <https://doi.org/10.1108/10264116200700008>.
- Al-Matar, Ebrahim Mohammed, Abdullah Kaid Al-Swidi, dan Faudziah Hanim Bt Fadzil. 2014. "The Effect of Board of Directors Characteristics, Audit Committee Characteristics and Executive Committee Characteristics on Firm Performance in Oman: An Empirical Study." *Asian Social Science* 10 (11): p149. <https://doi.org/10.5539/ass.v10n11p149>.
- Altuwaijri, Basmah, dan Lakshmi Kalyanaraman. 2016. "Is 'Excess' Board Independence Good for Firm Performance? An Empirical Investigation of Non-Financial Listed Firms in Saudi Arabia." *International Journal of Financial Research* 7 (2): p84. <https://doi.org/10.5430/ijfr.v7n2p84>.
- Andreani, Ni Luh Meili, dan I Made Pande Dwiana Putra. 2019. "Pengaruh Leverage dan Ukuran Perusahaan Terhadap Profitabilitas Dengan Modal Intelektual sebagai Pemoderasi." *E-Jurnal Akuntansi* 28 (2): 1435. <https://doi.org/10.24843/EJA.2019.v28.i02.p24>.

- Arslan, Muhammad, Rashid Zaman, R. K. Malik, dan Asif Mehmood. 2014. "Impact of CEO Duality and Audit Committee on Firm Performance: A Study of Oil & Gas Listed Firms of Pakistan." *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2515067>.
- Asian Corporate Governance Association and CLSA Limited. 2018. *CG Watch 2018 Hard Decisions Asia faces tough choices in CG reform*.
- Asian Development Bank. 2017. "ASEAN Corporate Governance Scorecard Country Reports and Assessments 2015:: Joint Initiative of the ASEAN Capital Markets Forum and the Asian Development Bank." 0 ed. Manila, Philippines: Asian Development Bank. <https://doi.org/10.22617/TCS178983-2>.
- Avelia, Titik Eva, dan Prita Esita. 2020. "Pengaruh Corporate Governance Dan Umur Perusahaan Terhadap Kinerja Perusahaan." *Jurnal EBI* 2 (2). <https://doi.org/10.52061/ebi.v2i2.21>.
- Azmy, Ahmad, Dea Restiya Anggreini, dan Mohammad Hamim. 2019. "Effect Of Good Corporate Governance On Company Profitability RE & Property Sector In Indonesia." *Jurnal Akuntansi* 23 (1): 17. <https://doi.org/10.24912/ja.v23i1.457>.
- Baker, H. Kent, Lynnette Purda, dan Samir Saadi. 2020. "Corporate Fraud Exposed: An Overview." Dalam *Corporate Fraud Exposed*, disunting oleh H. Kent Baker, Lynnette Purda-Heeler, dan Samir Saadi, 3–18. Emerald Publishing Limited. <https://doi.org/10.1108/978-1-78973-417-120201002>.
- Bursa Efek Indonesia. 2021. Panduan IDX Industrial Classification. Jakarta
- Chen, Jian. 2001. "Ownership Structure as Corporate Governance Mechanism: Evidence from Chinese Listed Companies." *Economics of Planning* 34: 53–72.
- Chung, Kee H, dan Stephen W Pruitt. 1996. "Executive Ownership, Corporate Value, and Executive Compensation: A Unifying Framework." *Journal of Banking and Finance* 20 (7): 1135–59.
- Conyon, Martin, William Q. Judge, dan Michael Useem. 2011. "Corporate Governance and the 2008-09 Financial Crisis: GUEST EDITORIAL." *Corporate Governance: An International Review* 19 (5): 399–404. <https://doi.org/10.1111/j.1467-8683.2011.00879.x>.
- Costa, Ana Paula Paulino da. 2017. "Corporate Governance and Fraud: Evolution and Considerations." Dalam *Corporate Governance and Strategic Decision Making*, disunting oleh Okechukwu Lawrence Emeagwali. InTech. <https://doi.org/10.5772/intechopen.68489>.
- Cyril, Edison Jolly, dan Harish Kumar Singla. 2020. "Comparative Analysis of Profitability of Real Estate, Industrial Construction and Infrastructure Firms:

- Evidence from India.” *Journal of Financial Management of Property and Construction* 25 (2): 273–91. <https://doi.org/10.1108/JFMPC-08-2019-0069>.
- Dakhlallah, Mohammad Mustafa. 2020. “Audit Committee and Tobin’s Q As A Measure of Firm Performance among Jordanian Companies.” *Journal of Advanced Research in Dynamical and Control Systems* 12 (1): 28–41. <https://doi.org/10.5373/JARDCS/V12I1/20201005>.
- Damak, Sana Triki. 2013. “The Corporate Governance Mechanisms: Evidence from Tunisian Banks.” *IOSR Journal of Business and Management* 9 (6): 61–68. <https://doi.org/10.9790/487X-09666168>.
- Denis, Diane K., dan John J. McConnell. 2003. “International Corporate Governance.” *The Journal of Financial and Quantitative Analysis* 38 (1): 1. <https://doi.org/10.2307/4126762>.
- Dewi, Linda Safitri, dan Nyoman Abundanti. 2019. “Pengaruh Profitabilitas, Likuiditas, Kepemilikan Institusional dan Kepemilikan Manajerial terhadap Nilai Perusahaan.” *E-Jurnal Manajemen Universitas Udayana* 8 (10): 6099. <https://doi.org/10.24843/EJMUNUD.2019.v08.i10.p12>.
- Dharmadasa, P., Gamage, P., dan Herath, S.K. 2014. “Corporate Governance, Board Characteristics and Firm Performance: Evidence from Sri Lanka” *Journal of South Asian Development*, 21(1), 7-31.
- Douma, Sytse. 1997. “The Two-Tier System of Corporate Governance.” *Long Range Planning* 30 (4): 612–14. [https://doi.org/10.1016/S0024-6301\(97\)00047-2](https://doi.org/10.1016/S0024-6301(97)00047-2).
- Florackis, Chrisostomos, Alexandros Kostakis, dan Aydin Ozkan. 2009. “Managerial Ownership and Performance.” *Journal of Business Research* 62 (12): 1350–57. <https://doi.org/10.1016/j.jbusres.2008.12.001>.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19 (edisi kelima)*. Semarang: Universitas Diponegoro.
- Heath, Joseph, dan Wayne Norman. 2004. “Stakeholder Theory, Corporate Governance and Public Management: What Can the History of State-Run Enterprises Teach Us in the Post-Enron Era?” *Journal of Business Ethics* 53 (3): 247–65.
- Indonesia Corporate Secretary Association. 2021. *What is Corporate Governance*. Diakses pada 10 April 2021. <https://www.icsa.org.uk/about-us/policy/what-is-corporate-governance>
- Islami, Nungky. (2018). “Pengaruh *Corporate Governance* Terhadap Profitabilitas Perusahaan. *Jurnal Ilmiah Bisnis dan Ekonomi Asia*”. 12. 54-58. 10.32812/jibeka.v12i1.15.
- Janie, Dyah Nirmala Arum. 2012. *Statistik Deskriptif & Regresi Linier Berganda dengan SPSS*. Semarang: Semarang University Press.

- Jensen, C, dan H Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics* 3: 305–60.
- Jouber, Habib. 2020. "Is the Effect of Board Diversity on CSR Diverse? New Insights from One-Tier vs Two-Tier Corporate Board Models." *Corporate Governance: The International Journal of Business in Society* 21 (1): 23–61. <https://doi.org/10.1108/CG-07-2020-0277>.
- Kanagaretnam, Kiridaran, Gerald J. Lobo, dan Dennis J. Whalen. 2013. "Relationship between Board Independence and Firm Performance Post Sarbanes Oxley." *Corporate Ownership and Control* 11 (1): 65–80. <https://doi.org/10.22495/cocv11i1art6>.
- Katutari, Rizqy Ade, dan Etna Nur Afri Yuyetta. 2019. "Pengaruh Kepemilikan Institusi, Karakteristik Dewan Komisaris dan Komite Audit Terhadap Profitabilitas." *Diponegoro Journal Of Accounting* 8 (3): 1–12.
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta.
- Larcker, David F., dan Brian Tayan. 2011. *Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences*. Upper Saddle River, N.J: FT Press.
- Lin, Yongjia Rebecca, dan Xiaoqing Maggie Fu. 2017. "Does Institutional Ownership Influence Firm Performance? Evidence from China." *International Review of Economics & Finance* 49 (Mei): 17–57. <https://doi.org/10.1016/j.iref.2017.01.021>.
- Liu, Yu, Mihail K. Miletkov, Zuobao Wei, dan Tina Yang. 2015. "Board Independence and Firm Performance in China." *Journal of Corporate Finance* 30 (Februari): 223–44. <https://doi.org/10.1016/j.jcorpfin.2014.12.004>.
- Mallin, Chris A. 2013. *Corporate Governance*. 4th ed. Oxford: Oxford University Press.
- Maulana, Yosa. 2020. "Puncak Penganugerahan CGPI 2019: 29 Perusahaan Terpercaya Dan Sangat Terpercaya." *SWA.Co.Id* (blog). 21 Desember 2020. Diakses pada 15 Juni 2021. <https://swa.co.id/business-champions/companies/companies-good-corporate-governance/puncak-penganugerahan-cgpi-2019-29-perusahaan-terpercaya-dan-sangat-terpercaya>.
- Mohapatra, Pranati. 2016. "Board Independence and Firm Performance in India." *International Journal of Management Practice* 9 (3): 317. <https://doi.org/10.1504/IJMP.2016.077834>.
- Nantyah, Idzal Dwi, dan Nisful Laila. 2017. "Pengaruh Kepemilikan Manajerial, Proporsi Dewan Komisaris, Independensi Komite Audit,

- Pertumbuhan Penjualan, Ukuran Perusahaan terhadap Return On Equity (ROE) Perusahaan BUMN yang Terdaftar di Indeks Saham Syariah Indonesia (ISSI) Periode Tahun 2011-2014.” *Jurnal Ekonomi Syariah Teori dan Terapan* 4 (4): 324–39. <https://doi.org/10.20473/vol4iss20174pp324-339>.
- Organization for Economic Co-Operation and Development (OECD). 2004. *OECD Principles of Corporate Governance: 2004*. Rev. version. Paris: OECD.
- Organization for Economic Co-Operation and Development (OECD). 2015. *Indonesia Policy Brief*.
- Ofoeda, Isaac. 2017. “Corporate Governance and Non-Bank Financial Institutions Profitability.” *International Journal of Law and Management* 59 (6): 854–75. <https://doi.org/10.1108/IJLMA-05-2016-0052>.
- Oswald, Sharon L., dan John S. Jahera. 1991. “The Influence of Ownership on Performance: An Empirical Study.” *Strategic Management Journal* 12 (4): 321–26. <https://doi.org/10.1002/smj.4250120407>.
- Otoritas Jasa Keuangan. 2014. *Peraturan Otoritas Jasa Keuangan Nomor 33 /POJK.04/2014, tentang Direksi Dan Dewan Komisaris Emiten Atau Perusahaan Publik*. Jakarta.
- Otoritas Jasa Keuangan. 2014. *Roadmap Tata Kelola Perusahaan Indonesia*. Jakarta
- Otoritas Jasa Keuangan. 2015. *Peraturan Otoritas Jasa Keuangan Nomor 21 /POJK.04/2015, tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka*. Jakarta.
- Otoritas Jasa Keuangan. 2015. *Peraturan Otoritas Jasa Keuangan Nomor 55 /POJK.04/2015, tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Jakarta.
- Pemerintah Indonesia. 2007. *UU No. 40 Tahun 2007, tentang Perseroan Terbatas*. Jakarta.
- Putri, Ananda Widhia. 2017. “Barisan Perusahaan Penerima Penghargaan Indonesia Most Trusted Companies 2017.” *SWA.Co.Id* (blog). 22 Desember 2017. Diakses pada 15 Juni 2021. <https://swa.co.id/business-champions/companies/companies-good-corporate-governance/barisan-perusahaan-penerima-penghargaan-indonesia-trusted-companies-2017>.
- Queiri, Abdelbaset, Araby Madbouly, Sameh Reyad, dan Nizar Dwaikat. 2021. “Corporate Governance, Ownership Structure and Firms’ Financial Performance: Insights from Muscat Securities Market (MSM30).” *Journal of Financial Reporting and Accounting* ahead-of-print (ahead-of-print). <https://doi.org/10.1108/JFRA-05-2020-0130>.
- Rulimo, Perduti Lestari, Syamsu Alam, dan Erlina Pakki. 2019. “Pengaruh Tata Kelola Perusahaan, Ukuran Perusahaan, dan Struktur Modal Terhadap Profitabilitas dan Nilai Perusahaan pada Perusahaan Industri Tekstil dan

- Garment yang Terdaftar di Bursa Efek Indonesia.” *I-Finance: A Research Journal on Islamic Finance*, 153–64. <https://doi.org/10.19109//ifinace.v5i2.4912>.
- Saha, Netai Kumar, Rehnema Hoque Moutushi, dan Mohammad Salauddin. 2018. “Corporate Governance and Firm Performance: The Role of the Board and Audit Committee.” *Asian Journal of Finance & Accounting* 10 (1): 210. <https://doi.org/10.5296/ajfa.v10i1.12933>.
- Salehi, Mahdi, Mohammad Tahervafaei, dan Hossein Tarighi. 2018. “The Effect of Characteristics of Audit Committee and Board on Corporate Profitability in Iran.” *Journal of Economic and Administrative Sciences* 34 (1): 71–88. <https://doi.org/10.1108/JEAS-04-2017-0017>.
- Sekaran, Uma, dan Roger Bougie. 2016. *Research Methods for Business*. Seventh Edition. Inggris: John Wiley & Sons Ltd.
- Shan, Yuan George. 2019. “Managerial Ownership, Board Independence and Firm Performance.” *Accounting Research Journal* 32 (2): 203–20. <https://doi.org/10.1108/ARJ-09-2017-0149>.
- Styhre, Alexander. 2016. “Trust versus Contracts in Corporate Governance: Agency Theory, Contractual Theory and the Fortification of Shareholder Welfare Governance.” *Management & Organizational History* 11 (3): 276–97. <https://doi.org/10.1080/17449359.2016.1150859>.
- Sun, William, Jim Stewart, dan David Pollard, ed. 2011. *Corporate Governance and the Global Financial Crisis: International Perspectives*. Cambridge ; New York: Cambridge University Press.
- Tsai, Henry, dan Zheng Gu. 2007. “Institutional Ownership and Firm Performance: Empirical Evidence from U.S.-Based Publicly Traded Restaurant Firms.” *Journal of Hospitality & Tourism Research* 31 (1): 19–38. <https://doi.org/10.1177/1096348006296056>.
- Van den Berghe, Lutgart. 1999. *International Standardisation of Good Corporate Governance*. Boston, MA: Springer US. <https://doi.org/10.1007/978-1-4615-5185-0>.
- World Bank. 2016. *Corporate Governance*. World Bank, 24 February. Diakses pada 5 April 2021. <https://www.worldbank.org/en/topic/financialsector/brief/corporate-governance>
- Yasser, Qaiser Rafique, Harry Anak Entebang, dan Shazali Abu Mansor. 2015. “Corporate Governance and Firm Performance in Pakistan: The Case of Karachi Stock Exchange (KSE)-30.” *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2551636>.