

## DAFTAR PUSTAKA

Abdoli, M., Lashkary, M., & Dehghani, M. (2012). Corporate governance and its effect on the corporate financial leverage. *Journal of Basic and Applied Scientific Research*, 2(9), 8552-8560.

Achchuthan, S., & Kajanathan, R. (2013). Corporate governance practices and working capital management efficiency: special reference to listed manufacturing companies in Sri Lanka. *Information and Knowledge Management*, 3(2), 216-226.

Achchuthan, S., Kajanathan, R., & Sivathaasan, N. (2013). Corporate governance practices and capital structure: a case in Sri Lanka. *International Journal of Business and Management*, 8(21), 114-125.

Agyei, A., & Owusu, A. R. (2014). The effect of ownership structure and corporate governance on capital structure of Ghanaian listed manufacturing companies. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 4(1), 109-118.

Ahmadpour, A., Samimi, A. J., & Golmohammadi, H. (2012). Corporate governance and capital structure: evidence from Tehran stock exchange. *Middle-East Journal of Scientific Research*, 11(4), 531-535.

Ajanthan, A. (2013). Impact of corporate governance practices on firm capital structure and profitability: a study of selected hotels and restaurant companies in Sri Lanka. *Research Journal of Finance and Accounting*, 4(10), 115-126.

Akbari, M. A., & Rahmani, S. (2013). Does corporate governance and ownership structure influence capital structure? Empirical evidence from Iran. *World of Sciences Journal*, 1(17), 72-85.

Al-ajmi, J., Hussain, H. A., & Al-saleh, N. (2009). Decisions on capital structure in a zakat environment with prohibition of riba the case of Saudi Arabia. *The Journal of Risk Finance*, 10(5), 460-476.

Al-Mahamid, M. A., & Al-Sa'eed, S. M. (2011). Features of an effective audit committee, and its role in strengthening the financial reporting: evidence from Amman stock exchange. *Journal of Public Administration and Governance*.

Ariefianto, D. (2012). *Ekonometrika: Esensi dan Aplikasi dengan Menggunakan Eviews*. Jakarta: Erlangga.

Amer, M. J., & Qasim. (2014). The impact of corporate governance on firm performance: Evidence from the UAE. *European Journal of Business and Management*, 6(2), 2222-1905.

Anderson, R. S., Mansi, D., & Reeb. (2004). Board characteristics, accounting report 3, Integrity, and the cost of debt. *Journal of Accounting and Economics*, 37(1), 315-42.

Aziz, A. N., Ahmad, U., & Arshad, M. (2013). Do the ownership structure and corporate governance have a relation with the capital structure? evidence from building and construction material sector of Pakistan. *Indian Streams Research Journal*, 3(9), 1-9.

Bagchi, B., & Khamrui, B. (2012). Relationship between working capital management and profitability: a study of selected FMCG companies in India. *Business and Economics Journal*, 2012(60), 1-11.

Beasley, M. S. (1996). An empirical analysis of the relation between the board of director composition and financial statement fraud. *The Accounting Review*, 71, 443-65.

Berger, P. G., Ofek, E., & Reeb, D. (1997). Managerial entrenchment and capital structure decisions. *Journal of Finance*, 52(4), 1411-1438.

Bodaghi, A., & Ahmadpour, A. (2010). The effect of corporate governance and ownership structure on capital structure of Iranian listed companies. *International Conference on Enterprise Systems, Accounting and Logistics*, 7, 89-96.

Butt, S. A. (2009). Impact of ownership structure and corporate governance on capital structure of Pakistani listed companies. *International Journal of Business and Management*, 4(2), 50-57.

Chiang, Y., Cheng, E. W. L., & Lam, P. T. I. (2010). Epistemology of capital structure decisions by building contractors in Hong Kong. *Journal of Construction Innovation*, 10(3), 329-345.

Deloof, M. (2003). Does working capital management affect the profitability of Belgian firms. *Journal of Business Finance and Accounting*, 30 (3-4), 573-588.

Eriotis, N., Vasiliou, D., & Ventoura, Z. (2007). How firm characteristics affect capital structure: an empirical study. *Managerial Finance*, 33(5), 321-331.

Filbeck, G., & Krueger, T. (2005). An analysis of working capital management result across industries. *American Journal of Business*, 20, 11-20.

Ganesan, V. (2007). An analysis of working capital management efficiency in telecommunication equipment industry. *River Academic Journal*, 3, 1-10.

Ghozali, I. (2001). *Aplikasi analisis multivariate dengan program SPSS*. Badan Penerbit Universitas Diponegoro.

Gill, A., & Biger, N. (2013). The impact of corporate governance on working capital management efficiency of American manufacturing firms. *Managerial Finance*, 39, 16-132.

Gorton, G., & Kahl, M. (1999). Blockholder identity, equity ownership structures, and hostile takeovers. *NBER Working Paper Series*, No. 7123.

Gujarati, D. (2003). *Basic Econometrics 4th edition*. New York: Mc Graw Hill.

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis* (7<sup>th</sup> ed.). New Jersey: Prentice Hall.

Harris, A. (2005). Working capital management, difficult, but rewarding: *Financial Executive*, 21(4), 53-53.

Hamadi, M. (2010). Ownership concentration, family control and performance of firms. *European Management Review*, 7(2), 116–131.

Hasan, A., & Butt, S. A. (2009). Impact of ownership structure and corporate governance on capital structure of Pakistani listed companies. *International Journal of Business and Management* 4(2), 50-57.

Indriantoro, N., & Supomo, B. (1999). *Metodologi penelitian bisnis untuk akuntansi dan manajemen*. Yogyakarta: BPFE-Yogyakarta. International.

Ivanovic, Z., Bodgan, S., & Baresa, S. (2014). Impact of foreign direct investments on Croatia financial growth. *UTMS Journal of Economics*, 5(2), 141-150.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Financial Economics*, 3(4), 305-360.

Kajanathan, R. (2012). Effect of corporate governance on capital structure: Case of the Srilankan listed manufacturing companies. *Journal of Arts, Science and Commerce*, 3(4), 63-71.

Kalbers, L. P., & Fogarty, T. J. (1993). Audit committee effectiveness: An empirical investigation of the contribution of power, auditing. *A Journal of Practice and Theory*, 12, 24-49.

Kamau, S. M., & Basweti, K. A. (2013). The relationship between corporate governance and working capital management efficiency of firms listed at the Nairobi Securities Exchange. *Research Journal of Finance and Accounting*, 4(19), 190-199.

Klein, A. (2002). Audit committee, board of director characteristics and earnings management. *Journal of Accounting and Economics*, 33, 375- 400.

Magdalena, R. (2012). Influence of corporate governance on capital structure decision: Evidence from Indonesian capital market. *World Review of Business Research*, 2(4), 37-49.

Masnoon, M., & Rauf, M. (2013). Impact of corporate governance on capital structure- a study of KSE listed firms. *Global Management Journal for Academic & Corporate Studies*, 3(1), 94-110.

Mehmet, S., & Eda, O. (2009). Relationship between efficiency level of working capital management and return on total asset in ISE. *International Journal of Business and Management*, 4(10), 109-114.

Mokarami, M., Ahmadi, M. R., & Hosseinzadeh, A. H. (2012). Corporate governance and financial decision making in the firm listed on Tehran Stock Exchange, *International Research Journal of Finance and Economics*, 93, 164-171.

Mousavi, Z., Jari, A., & Aliahmadi, S. (2012). The Evaluation of corporate governance monitoring mechanisms on capital structure in Tehran stock exchange. *International Journal of Business and Social Science*, 3(1), 192-197.

Mulili, M. B., & Wong, P. (2011). Corporate governance practice in developing countries, the case in Kenya. *International Journal of Business Administration*, 2(1), 14-27.

Ola, M. R., Ghavidel, Z., & Taghipur, M. (2014). Investigation the effect of corporate governance on firm financing decisions (case study: Manufacturing companies listed in the Tehran stock exchange). *International Journal of Scientific Management and Development*, 2(5), 100-104.

Obradovich, J., Gill, A., & Biger, N. (2014). The Impact of independent directors on the cash conversion cycle of American manufacturing firms. *International Journal of Economics and Finance*, 7(1), 87-96.

Orazalin, N., Makarov, R., & Ospanova, M. (2014). Corporate governance and firm performance in the oil and gas industry of Russia. *Proceedings of Eurasia Business Research Conference*.

Owolabi, A., & Small, S. (2012). Liquidity management and corporate profitability: Case study of selected manufacturing companies listed on the Nigerian stock exchange. *Business Management Dynamics*, 2, 10-25.

Priya, K., & Nimalathasan, B. (2013). Board characteristics and capital structure: A case study of selected hotels & restaurants in Sri Lanka. *International Journal of Advance Research in Management and Social Sciences*, 2(12), 21-33.

Pincus, K., Rubarsky, M. & Wong, J. (1989). Voluntary formation of corporate audit committees among NASDAQ firms. *Journal of Accounting and Public Policy* 8, 239-265.

Raooof, A., Rehman, R. U., & Rehman, M. A. U. (2010). Does corporate governance lead to a change in capital structure? *American Journal of Social and Management Sciences*, 1(2), 191-195.

Rezaei, F., Ghorbani, B., & Yaghoubi, A. (2012). The effect of corporate governance on enterprises finance structure. *Interdisciplinary Journal of Contemporary Research in Business*, 3(11), 187-202.

Saad, N. (2010). Corporate governance compliance and the effects to capital structure in Malaysia. *International Journal of Economics and Finance*, 2, 105-114.

Santoso, S. (2000). *SPSS Statistik Parametrik*. Jakarta: PT. Elex Media Komputindo kelompok Gramedia.

Santoso, S. (2012). *Aplikasi SPSS pada statistik parametrik*. Jakarta: Gramedia.

Sen, M., Koksall, C., & Oruc, E. (2011). Relationship between the efficient of working capital management and company size. *Akadeniz University Research Project*, 12, 522-533.

Sharbati, A., Aslani, A., & Barandagh, M. I. (2014). Corporate governance and the cost of debt financing (borrowing) at listed companies in Tehran stock exchange. *International Journal of Accounting Research*, 1(8), 24-29.

Sheikh, N. A., & Wang, Z. (2011). Determinants of capital structure an empirical study on firm in manufacturing industry in Pakistan. *The Journal of Managerial Finance*, 37(2), 117-133.

Sheikh, N. A., & Wang, Z. (2011). Effects of corporate governance on capital structure: empirical evidence from Pakistan. *The Journal of Corporate Governance*, 12(5), 629-641.

Sugiyono. (2001). *Metode penelitian bisnis*. Bandung: Alfabeta.

Vakilifard, H. R., Gerayli, M. S., Yanesari, A. B., & Ma'atoofi, A. R. (2011). Effect of corporate governance on capital structure: Case of the Iranian listed firms. *European Journal of Economic, Finance and Administrative Sciences*, 35, 165-172.

Velnampy, T. (2005). A study of investment appraisal and profitability. *Journal of Business Studies*, (2), 23-35.

Velnampy, T. (2013). Corporate governance and firm performance: A study of Sri Lanka manufacturing companies. *Journal of Economics and Sustainable Development*, 4(3), 228-236.

Velnampy, T., Sivathaasan, N., Tharanika, R., & Sinthuja, M. (2014). Board leadership structure, audit committee and audit quality: Evidence from manufacturing companies in Sri Lanka. *International Journal of Business and Management*, 9(4), 76-85.