

## DAFTAR PUSTAKA

Abor, J. (2005). The Effect of Capital Structure on Profitability: an Empirical Analysis of Listed Firms in Ghana. *Journal of Risk Finance*.

Addae, Albert Amponsah; Michael Nyarko Baasi; dan Daniel Hughes. (2013). The Effects of Capital Structure on Profitability of Listed Firms in Ghana.

*International Journal Finance and Accounting*. ISSN 222-1697; ISSN 2222847. 6(31).

Adetunji Babatunde, M., & Olaniran, O. (2009). The effects of internal and external mechanism on governance and performance of corporate firms in Nigeria. *Corporate Ownership and Control*, 7(2 D), 330–342.  
<https://doi.org/10.22495/cocv7i2c3p1>

Agnes Sawir. (2005). *Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan*. PT Gramedia Pustaka, Jakarta.

Akpan Okon, Edem. (2015). “Corporate Board Meeting And Company Performance : Empirical Evidence From Nigerian Quoted Companies”, *Global Journal of Commerce and Management Perspective*, January-February, ISSN: 2319-7285.

Al Daoud, K. A., Ismail, K. N. I. K., & Lode, N. A. (2015). The impact of internal corporate governance on the timeliness of financial reports of Jordanian firms: Evidence using audit and management report lags. *Mediterranean Journal of Social Sciences*,

6(1), 430–442.  
<https://doi.org/10.5901/mjss.2015.v6n1p430>

Al Haji, I. A. (2012). Corporate Governance and Firm Performance of listed companies in Malaysia. *Trends and Development in Management Studies*,

1 (1), 43-65.

Al Matari, Y.A., Al-Swidi, A. K., Fadzil, F. H. B. F. H., & Al-Matari, E. M. (2012).

Board of Directors, Audit Committee Characteristic and the performance of

Saudi Arabia Listed Companies. *International Review of Management and Marketing*, 2(4), 241-251.

Al-Shammari, B., dan Al-Saidi, M. (2014). "Kuwaiti women and firm

performance", *International Journal of Business and Management*, 9(8).

Alexakis, C. A., Balios, D., Papagelis, G., dan Xanthakis, M. (2006). *An Empirical Investigation of The Visible Effects of Corporate Governance: The Case of*

*Greece. Managerial Finance*, 32 (8): 673-684.

Apadore, Kogilavani dan Marjan Mohd Noor. (2013). Determinants of Audit Report Lag and Corporate Governance in Malaysia. *International Journal*

*of Business and Management*. 8(15).

Ariefianto, M. D. (2012). "Ekonometrika esensi dan aplikasi dengan menggunakan EViews. Jakarta: Erlangga.

Arosa. B., Iturralde, T., & Maseda. A. (2013). The Board Structure and Firm Performance in SMEs: Evidence from Spain. *Investigaciones Europeas de Direccion y Economia de la Empresa*. 19. 127-135.

Arshad, Zubair dan Gondal, Muhammad Yasir. (2013), Impact of Working Capital Management on Profitability A Case of The Pakistan Cement Industry. *Research Journal of Business* 5(2).

Aryan, A, Laith. (2015). The Relationship between Audit Committee Characteristics, Audit Firm Quality and Companies' Profitability. *Asian Journal of Finance & Accounting*. 7(2).

Bansal, N., & Sharma A. K. (2016). Audit Committee, Corporate Governance and Firm Performance: Empirical Evidence from India. *International Journal of Economics and Finance*, 8(3), 103 -116.

BAPEPAM (2004). Keputusan Ketua Badan Pengawas Pasar Modal No. KEP-29/PM/2004 (Peraturan No IX.I.5) tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Bebaji, A., Mohammed, A., & Tanko, M. (2015). The effect of board size and composition on the financial performance of banks in Nigeria. 9(16), 590–598. <https://doi.org/10.5897/AJBM2015.7797>

Bredart, X. (2014). Financial Distress and Corporate Governance: The Impact of Board Configuration. *International Business Research*, 7(3).

Brown, Lawrence and J. Caylor. (2004). *Corporate Governance and Firm Performance*, Boston Accounting Research Colloquium.

Cheema, K. U. R., dan Din, M. S. (2013). Impact of Corporate Governance on Performance of Firms : A Case Study of Cement Industry in Pakistan. *Journal of Business and Management Science*, 1(4), 44–46. <https://doi.org/10.12691/jbms-1-4-1>

Coleman, Anthony K. (2007). Corporate governance and firm performance in Africa: a dynamic panel data analysis. *A paper prepared for the "International Conference on Corporate Governance in Emerging Markets", Organized by the Global Corporate Governance Forum (GCGF)*

*and Asian Institute of Corporate Governance (AICG), 15<sup>th</sup> – 17<sup>th</sup> November, 2007, Sabanci University, Istanbul, Turkey.*

Connelly, J. T., & Limpaphayom, P. (2003). Board characteristics and firm performances: Evidence from the life insurance industry in Thailand. Paper Submitted to Sasin Graduate Institute of Business Administration,

Chulalongkorn University.

C., S. B. G. (2016). Corporate Governance and Firm Performance : Empirical Evidence from India. 1(2), 48–65.

Dabor, A. O., & Isiavwe, D. T. (2015). IMPACT OF CORPORATE GOVERNANCE ON FIRM S' PERFORMANCE. III(6), 634–653.

Daily, C. M., dan Dalton, D. R. (1994). "Corporate Governance & the Bankrupt

Firm: an Empirical Assessment." *Strategic Management Journal* 15 (8), 643-654.

Danoshana, M. S., & Ravivathani, M. T. (2013). The impact of the corporate governance on firm performance : A study on financial institutions in Sri Lanka. 1(6), 118–121.

Dar, Laiba, akmal, Anum, and et.al. (2011). Impact of Stress on Employees Job

Performance in Business Sector of Pakistan. *Global Journal of Management and Business Research* 11(6).

Demb, Ada, F. Friedrich Neubauer (1992) The Corporate Board: Confronting the Paradox. Oxford: Oxford University Press.

Dezoort F.T. et al.(2002). Audit Committee Effectiveness : A Synthesis of the Empirical Audit Committee Literature, *Journal of Accounting Literature*.

Drobetz, W., Schillhofer, A., & Zimmermann. (2003). Corporate Governance and Expected Stock Returns: Evidence from Germany. ECGI- Finance Working Paper No.11/2003.

F.Agung Himawan dan Rara Emarila (2010). "Pengaruh Persepsi Auditor atas Kompetensi, Independensi dan Kualitas Audit Terhadap Umur Kantor Akuntan Publik (KAP) di Jakarta".

Farouk, M.A. and Hassan, S.U. (2014). *Impact of Audit Quality and Financial Performance of Quoted Cement Firms in Nigeria. International Journal of Accounting and Taxation.* 2(2), 01-22.

Fauzi. F.. & Locke. S. (2012). Board Structure. Structure and Firm Performance: A Study of New Zealand Listed Firms. *Asian Academy of Management Journal of Accounting and Finance .* 8(2). 43-67.

Ferati, Rametulla dan Ejupi, Elsana. (2012). "Capital Structure And Profitability: The Macedonian Case". *European Scientific Journal April edition* 8(7).

Fulop, m. T. (2013). *Correlation analysis of the audit committee and profitability indicators. Annals of the University of Petroşani, Economics,* 13(1), 139-148.

Gaur, S., Hanoku Bathula., dan Deeksha Singh. (2015). Ownership Concentration, Board Characteristic and Firm Performance. *Management Decision,* 53(5), 911-931.

Ghabayen, A. M., Mohamad, N. R., & Ahmad, N. (2015). Institutional directors and corporate social responsibility disclosure in the Jordanian banks. *International Conference on Accounting Studies,* 287-296.

Ghabayen, M. A. (2012). Board Characteristics and Firm Performance: Case of Saudi Arabia. *International Journal of Accounting and Financial Reporting.* 2 (2): 168-200.

Ghaffar, A. (2014). Corporate Governance and Profitability of Islamic Banks Operating in. *International Journal of Contemporary Research in Business,*

6(2),320-336.

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

Gibson. (2001). *Financing Reporting Analysis*, 8<sup>th</sup>ed, South Western College Publishing.

Gibson, C. H. (2001). *Financial Reporting Analysis*, 8th edition, South Western College Publishing.

Gill , Amarjit Dan Mathur Neil. (2011). Factors That Influence Financial Leverage Of Canad Ian Firms. *Journal Of Applied Finance And Banking.* 1(2), 19-

37.

Gill, A., & Mathur, N. (2011). The Impact of Board Size , CEO Duality , and Corporate Liquidity on the Profitability of Canadian Service Firms. 1(3),

83–95.

Gill,Biger dan Mathur, (2011). “*Analisis Utang Jangka Panjang,Utang Jangka Pendek dan Total Utang Terhadap Profitabilitas*”,Journal of Aston.

Gill, et. al., (2011) . *Analysis of Firm Size, Sales Growth, and Total Asset Turnover To Return On Equity*, Saur, Munchen.

Gitman, Lawrence J. (2003). *Principles of Managerial Finance, 10th ed., International Editions Financial Series*, Boston: Addison-Wesley.

Greco, Giulio. (2010). Determinants of Board and Audit Committee Meeting frequency Evidence from Italian Companies. *Managerial Auditing Journal* 26(3).

Haji. A. A.. & Mubaraq. S. (2015). The Implications of the Revised Code of Corporate Governance on Firm Performance: A Longitudinal Examination of Malaysian Listed Companies. *Journal of Accounting in Emerging Economies*. 5 (3). 350-380.

Hamdan, A. M., Sarea, A. M., & Reyad, S. M. R., (2013). The Impact of Audit Committee Characteristics on the Performance: Evidence from Jordan.

*International Management Review*. 9(1), 32-42.

Harjoto. M. A.. & Jo. H. (2008). Board Leadership and Firm Performance. *Journal of International Business and Economics*. 8(3).

Helfert,Erich A. (1996). *Teknik Analisis Keuangan*. Erlangga. Jakarta.

Hiro Tugiman. (2006). *Pandangan Baru Internal Auditing*. Cetakan Kesembilan. Yogyakarta: Kanisius.

Horvath, R., & Spirollari, P. (2012). Do the board of directors characteristics influence firm's performance: The U.S Evidence. *Prague Economic Papers*, 4, 470-486.

Hussin, N., & Othman, R. (2012). Code of Corporate Governance and Firm Performance. *British Journal of Economics, Finance and Management Sciences*, 6(2), 1-22.

Indriantoro, N., & Supomo, B. (2013). *Metodologi Penelitian Bisnis untuk Akuntansi & Manajemen*. Yogyakarta: BPFE.

ISIK, Ozcan dan INCE, Ali Riza. (2016). "Board Size, Board Composition and Performance: An Investigation on Turkish Banks". *International Business Research*; 9(2).

J. Fred Weston dan Thomas E. Copeland. (1995). "Manajemen Keuangan" edisi revisi kesembilan, cetakan kesatu, Jakarta, Binarupa Aksara, diterjemahkan oleh Jaka Wasana dan Kirbrandoko.

Johl. S. K., Kaur. S., & Cooper. B. J. (2015). Board Characteristic and Firm Performance: Evidence from Malaysia Public Listed Firms. *Journal of Economics, Business and Management*. 3(2).

Kajananthan, R. (2012). Effect of corporate governance on capital structure: Case of the Srilankan listed manufacturing company *Journal of Arts, Science & Commerce*, [3(4(1)], 63-71.

Khanchel, Imen. (2007). Corporate governance: measurement and determinant analysis. *Managerial Auditing Journal*, 22(8), 740-760.

Klein, A. (2002). Audit Committee, Board of Director Characteristics and Earnings Management. *Journal of Accounting and Economics*, 33, 375–400.

Kumar, G. N., & Himani, G. (2014). Impact of capital structure on financial performance in Indian contruction companies. *International Journal of Economics, Commerce and Management*. 2(5).

Kyereboah-Coleman, Anthony dan Kwame F. Agyre-Tetty. (2008). Impact of Macroeconomic Indicators on Stock Market Performance (The Case of The

Ghana Stock Exchange). *The Journal of Risk Finance* Vol.9 No.4 pp.365-378: <http://www.emeraldinsight.com/>.

Latif, B., Shahid, M. N., Zia, M., Haq, U. L., Waqas, H. M., & Arshad, A. (2013).

Impact of Corporate Governance on Firm Performance : Evidence from Sugar Mills of Pakistan. 5(1), 51–60.

Law, C., Publications, F., Eisenberg, T., Wells, M. T., Eisenberg, T., Sundgren, S., & Wells, M. T. (1998). Scholarship @ Cornell Law : A Digital Repository Larger Board Size and Decreasing Firm Value in Small Firms firms.

Lin, et al. (2006). The Effect of Ausit Committee Performance on Earnings Quality. *Mangerial Auditing Journal*, 21 (9).

Mahiswari, Raras., & Nugroho, I. P. (2014). *Pengaruh Mekanisme Corporate Governance, Ukuran Perusahaan dan Leverage Terhadap Manajemen Laba dan Kinerja Keuangan*. Jurnal Ekonomi dan Bisnis.

Manaseer, M. F. Al. (2012). The Impact of Corporate Governance on the Performance of Jordanian Banks. 67(3), 349–359.

Manini, M. M., & Abdillahi, U. A. (2015). Corporate Governance Mechanisms and Financial Performance of Commercial Banks in Kenya. 17(3), 25–40.

<https://doi.org/10.9790/487X-17322540>

McClave, J. T., & Sincich, T. (2003). (Eds). Statistics. *Prentice Hall: Pearson Education International*.

Mehrabani, F., & Dadgar, Y. (2013). The impact of corporate governance in firm performance: Evidence from Iran. *International Journal of Trends in Economics Management & Technology*, 2(3), 9-13.

Merawati, Endang Etty & Iha Haryani Hatta. (2014). "Pengaruh Pengawasan Komite Audit, Audit Internal, Audit Eksternal, Terhadap Kesehatan

Keuangan Perusahaan dan Dampaknya Terhadap Profitabilitas". *Jurnal Akuntansi*. 18(3).

Miettinen, J. (2011). *The role of audit quality on the relationship between auditee's*

*agency problems and financial information quality. Paper presented at the Department of Accounting and Finance, University of Vaasa, Finland.*

Monks, R.A.G and N.Minow. (2001) . *Corporate Governance*, 2<sup>nd</sup> edition,

*Blackwell Publishing.*

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.

Musiega, Maniagi G. et al. (2013). Determinants of Dividend Payout Policy Among

Non-Financial Firms On Nairobi Securities Exchange Kenya, *International Journal Of Scientific & Technology Research*, 2(10).

Naimah, Z., & Hamidah. (2016). The Role of Corporate Governance in Firm

Performance. SHS Web of Conferences. 34, pp. 1-6. EDP Sciences.

Najjar, N. (2012). The Impact of corporate governance on the insurance firm's performance in Bahrain. *International Journal of learning and performance*

*in Bahrain. International journal of learning and development*, 2(2), 1-2.

Narwal, K. P., & Jindal, S. (2015). The Impact of Corporate Governance on the Profitability : An Empirical Study of Indian Textile Industry. 3(2), 81–85.

Nehme, R., Assaker, G., & Khalife, R. (2018). Dynamics of audit lag – Board of directors and audit committees ' effect DYNAMICS OF AUDIT LAG – BOARD OF DIRECTORS AND AUDIT COMMITTEES ' EFFECT.

Nelson, S. P., & Shukeri, S. N. (2015). Corporate Governance and Audit Report Timeliness: Evidence from Malaysia (pp. 109–127).

Oyerogba, E. O. (2016). Impact of Board Size and Firm ' s Characteristics on the Profitability of Listed Companies in Nigeria. 7(4), 143–151.

Paper, M. A. S. S. (2004). Review of Literature & Empirical Research on Corporate Governance.

Rajangam, N., Sundarasen, S. D. D., & Rajagopalan, U. (2017). Impact of Governance on Profitability , Liquidity and Gearing of Companies. 10(10),

13–22. <https://doi.org/10.5539/ass.v10n10p13>

Ranti, O., & Stephen, O. (2011). The Role of Non-Executive Directors in the Profitability of Banks : A Study of Universal Banks in Nigeria. 6(2), 248–

257.

Said, Roshima., Yuserrie Hj Zainuddin., dan Hasnah Haron. (2009). “The Relationship between Corporate Social Responsibility and Corporate

governance Characteristics in Malaysian Public Listed Companies”. *Social Responsibility Journal*. 5(2), 212-226.

Santoso, Singgih. (2000). *Buku Latihan SPSS Statistik Parametrik*. Jakarta: PT Flex Media Komputindo.

Sartono, A. (2011). *Manajemen Keuangan Teori dan Aplikasi*. Yogyakarta: BPFE.

Simanjuntak, Piter. (2008). *Pengaruh Time Budget Pressure dan Resiko Kesalahan terhadap Penurunan Kualitas Audit*. Tesis. Universitas Diponegoro Semarang.

Surya, Indra dan Yustiavandana, Ivan. (2006). *Penerapan Good Corporate Governance: Mengesampingkan Hak Istimewa Demi Kelangsungan Usaha*,

Kencana: Jakarta.

O. J., I., & Iyafekhe Christian, I. (2014). Corporate governance and audit report lag. *International Journal of Humanities and Social Science*, 4(13), 57–84.

Oluwagbemiga, Oyinlola. (2016). Effect of Social Support on the Psychological Well Being of The Elderly In Old Poeple's Home in Ibadan. *Journal of Gerontology & Geriatric Research*. 5(5).

Onasis, Kristie., dan Robin. (2016). “*Pengaruh Tata Kelola Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Sektor Keuangan Yang Terdaftar Di BEP*”, *Jurnal Bina Ekonomi*. 20(1), 1-22.

Pathneja, Shweta,. (2016). Effect of Bank-Specific and GovernanceSpecific Variables on Productivity and Profitability of Banks. *International Journal of Productivity and Performance Management*. 65(8), 1057-1074.

Phan, T., & duc vo. (n.d.). Corporate governance and firm performance: empirical evidence from vietnam duc vo.

Qinghua, W., W. Pingxin, and Y. Jungmin. (2006). Audit Committee, Board Characteristics and Quality of Financial Reporting: *An Empirical Research on Chineses Securities Market*. *Guangli Pinglun Business Review*, 49-56.

Raghunandan, K., dan D., Rama. (2007). Determinants of audit committee diligence. *Accounting Horizons* 21 (3): 265-297.

Rainsbury, Elizabeth A., Michael Bradbury, Steven F. Cahan. (2009). The Impact of Audit Committee Quality on Financial Reporting Quality and Audit Fees.

*Journal of Contemporary Accounting and Economics*, 5 (1), 20-33.

Rashid, A., De Zoysa, A., Lodh, S., & Rudkin, K. (2010). Board Composition and Firm Performance: Evidence from Bangladesh. *Australasian Accounting,*

*Business and Finance Journal*, 4(1), 76-95.

Riaz, S. (2015). Impact of Capital structure on firm's financial performance: An analysis of chemical sector of Pakistan. *Journal of Poverty, Investment and Development*. 12, 85-93.

Riyanto, Bambang. (1998). *Dasar-dasar Pembelanjaan Perusahaan*. Edisi keempat. Yogyakarta: BPFE.

Romano, G., Ferretti, P., Rigolini, A., (2012), Corporate Governance and Performance in Italian Banking Groups, Working Paper, University of Pisa.

Santoso, S. (2012). *Analisis SPSS pada Statistik Parametrik*. Jakarta: PT. Elex

Media Komputindo.

Stewart, J. & L. Munro (2007). The impact of audit committee existence and audit committee meeting frequency on the external audit: perceptions of

Australian auditors. *International Journal of Auditing*, 11(1), 51-69.

Sulong, Z., & Nor, F. M. (2008). Dividends, Ownership Structure and Board Governance on Firm Value: Empirical Evidence from Malaysian Listed

Firms. *Malaysian Accounting Review*. 7(2).

Tandungan, Debby dan I Made Mertha (2016). *Pengaruh Komite Audit, Ukurang Perusahaan, Audit Tenure, dan Reputasi KAP Terhadap Opini Audit Going Concern*. E-Jurnal Akuntansi Universitas Udayan. 16(1), 45-71.

Thuraisingam, R. (2013). The Effects of Corporate Governance on Company Performance:Evidence from Sri Lankan Financial Services Industry, 4(17), 103-109.

Tomar, S., & Bino, A. (2012). Corporate governance and bank performance: evidence from Jordanian Banking Industry. *Jordan Journal of Business Administration*, 8(2), 353–372.

Umobong, A.A. (2015). *Assessing The Impact of Liquidity and Profitability Ratios on Growth of Profits in Pharmaceutical Firms in Nigeria. Auditing and Finance Research*, 3, 97-114.

Vafeas, M. (1999). Board meeting frequency and firm performance. *Journal of Finance Economics*. 53(1): 113-142.

Weston J. Fred dan Eugene F. Brigham. (1993). *Dasar-dasar Manajemen Keuangan*, Jilid 2, Edisi Kesembilan, Terjemahan oleh Alfonsus Sirait, Jakarta: Erlangga.

Woodcock, C. (2012). *Transformational and Employee Engagement*. Dissertation. Northern Illinois University. Illinois.

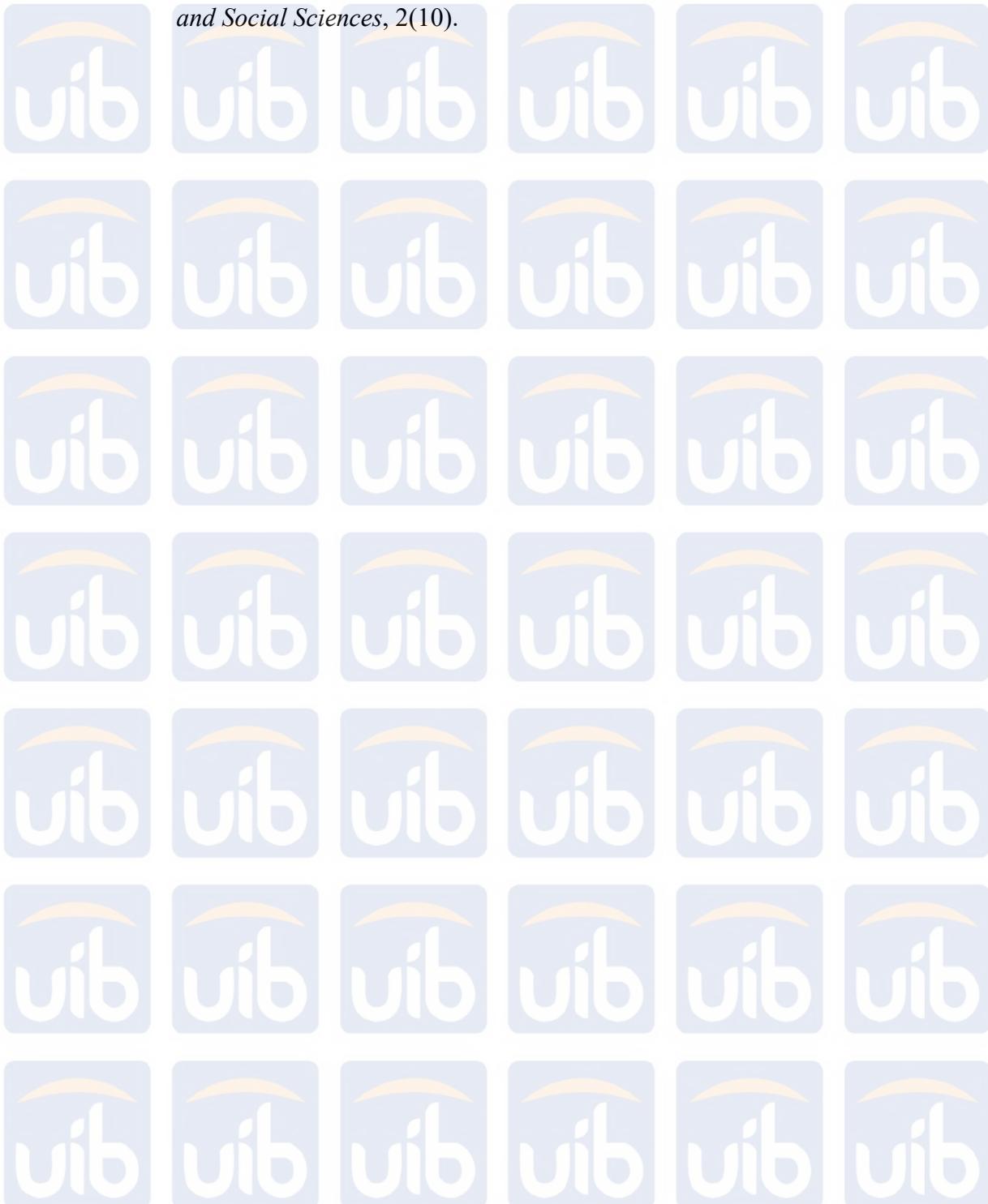
Wulandari, Etty Retno. (2011). *Good Corporate Governance: Konsep, Prinsip, dan Praktik*. Lembaga Komisaris dan Direksi Indonesia.

Yasser. Q. R.. Entebang. H.. & 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*. 3(8). 482-491.

Yusoff, Wan Fauziah Wan, dan Idris Adamu Alhaji. (2012). “Insight of Corporate Governance Theories”. *Journal of Business and Management*, 1(1), 52-63.

Yermack, D., (1996), Higher Market Valuation of Companies With A Small Board of Directors. *Journal of Financial Economics* 40, 185-211.

Zare, Kavianifard, Sadeghi, & Rasouli. (2013). Examining the relation between corporate governance indexes and its bankruptcy probability from the agency theory perspective. *International Journal of Economy, Management and Social Sciences*, 2(10).



Universitas Internasional Batam