

BIBLIOGRAPHY

Afrifa, G. A. (2016). Net working capital, cash flow and performance of UK SMEs.

Review of Accounting and Finance, 15(1), 21 - 44.

Afrifa, G. A., & Padachi, K. (2016). Working capital level influence on SME profitability. *Journal of Small Business and Enterprise Development*, 23(1), 44 - 63.

Alhassan, A. L., Addisson, G. K., & Asamoah, M. E. (2015). Market structure, efficiency and profitability of insurance companies in Ghana. *International Journal of Emerging Markets*, 10(4), 648 - 669.

Al-Thuneibat, A. A., Al-Rehaily, A. S., & Basodan, Y. A. (2015). The impact of internal control requirements on profitability of Saudi shareholding companies. *International Journal of Commerce and Management*, 25(2), 196 - 217.

Cheema, M. U., Munir, R., & Su, S. (2016). Political connections and organisational performance: evidence from Pakistan. *International Journal of Accounting & Information Management*, 24(4), 321 - 338.

Ekpu, V., & Paloni, A. (2016). Business lending and bank profitability in the UK. *Studies in Economics and Finance*, 33(2), 302 - 319.

Growe, G., DeBruine, M., Lee, J. Y., & Maldonado, J. F. (2014). The Profitability and Performance Measurement of U.S. Regional Banks Using the Predictive Focus of the "Fundamental Analysis Research". *Advances in Management Accounting*, 189 - 227.

Hayes, A. F., & Cai, L. (2007). Using heteroscedasticity-consistent standard error estimators in OLS regression: An introduction and software implementation. *Behavior Research Methods*, 39, 709 - 722.

Indonesia Country Population. (2017). Retrieved from World Bank Open Data: <https://data.worldbank.org>

Listed Company Info: Summaries. (2017). Retrieved from Shanghai Stock Exchange Web site: <http://www.sse.com.cn>

Lopes, I. T., Ferraz, D. P., & Rodrigues, A. M. (2016). The drivers of profitability in the top 30 major airlines worldwide. *Measuring Business Excellence*, 20(2), 26 - 37.

Lyngstadaas, H., & Berg, T. (2016). Working capital management: evidence from Norway. *International Journal of Managerial Finance*, 12(3), 295 - 313.

Menicucci, E., & Paolucci, G. (2016). The determinants of bank profitability: empirical evidence from European banking sector. *Journal of Financial Reporting and Accounting*, 14(1), 86 - 115.

Pais, M. A., & Gama, P. M. (2015). Working capital management and SMEs profitability: Portuguese evidence. *International Journal of Managerial Finance*, 11(3), 341 - 358.

Perusahaan Tercatat: Laporan Keuangan dan Tahunan. (2017). Retrieved from Indonesia Stock Exchange Web site: <http://www.idx.co.id>

Pleshko, L. P., Heiens, R. A., & Peev, P. (2014). The impact of strategic consistency on market share and ROA. *International Journal of Bank Marketing*, 32(3), 176 - 193.

Tauringana, V., & Afrifa, G. A. (2013). The relative importance of working capital management and its components to SMEs' profitability. *Journal of Small Business and Enterprise Development*, 20(3), 453 - 469.

Yazdanfar, D. (2013). Profitability determinants among micro firms: evidence from Swedish data. *International Journal of Managerial Finance*, 9(2), 151 - 160.

Yazdanfar, D., & Öhman, P. (2014). The impact of cash conversion cycle on firm profitability : An empirical study based on Swedish data. *International Journal of Managerial Finance*, 10(4), 442 - 452.

Zarrouk, H., Jedidia, K. B., & Moualhi, M. (2016). Is Islamic bank profitability driven by same forces as conventional banks? *International Journal of Islamic and Middle Eastern Finance and Management*, 9(1), 46 - 66.