

## DAFTAR PUSTAKA

- Abiodun, B. Y. (2013). Outsourcing. *The Effect of Firm Size on Firms Profitability in Nigeria*, 4(5), 378–394. <https://doi.org/10.4324/9780080521299>
- Al-saidi, M., & Al-shammari, B. A. (2015). Ownership Concentration , Ownership Composition and the Performance of the Kuwaiti Listed Non-Financial Firms. *International Journal of Commerce and Management*, 25(1).
- Al Farooque, O., Buachoom, W., & Sun, L. (2020). 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>
- Alamsyah, M. F., & Yulianti. (2022). The effect of good corporate governance on the financial performance of property and real estate sub-sector companies listed on the Indonesia Stock Exchange. *Asian Management and Business Review*, 2(1), 90–102. <https://doi.org/10.20885/AMBR.vol2.iss1.art8>
- Alarussi, A. S., & Alhaderi, S. M. (2018). Factors affecting profitability in Malaysia. *Journal of Economic Studies*, 45(3), 442–458. <https://doi.org/10.1108/JES-05-2017-0124>
- Alhaji, S. (2018). *Managerial Ownership and Financial Performance of Listed Manufacturing Firms in Nigeria Managerial Ownership and Financial Performance of Listed Manufacturing Firms in Nigeria*. 8(9), 1227–1243. <https://doi.org/10.6007/IJARBSS/v8-i9/4693>
- Andinata, W. (2021). Pengaruh Size dan Sales Growth Terhadap Profitabilitas Perusahaan Manufaktur Sektor Konsumsi Dengan Struktur Modal Sebagai Variable Moderasi. *Diponegoro Journal of Economics*, 10(2), 1–16. <https://ejournal3.undip.ac.id/index.php/jme/article/view/31605>
- Andrayani, N. putu devi, & Surya, N. S. I. made. (2014). Pengaruh Pertumbuhan Penjualan, Ukuran Perusahaan Dan Tangibility Assets Terhadap Struktur Modal. *E-Jurnal Manajemen Universitas Udayana*, 3(5), 248891.
- Andriana, A., & Panggabean, R. R. (2017). The Effect of Good Corporate Governance and Environmental Performance on Financial Performance of the Proper Listed Company on Indonesia Stock Exchange. *Binus Business Review*, 8(1), 1. <https://doi.org/10.21512/bbr.v8i1.1757>
- Arifani, R. (2013). *PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN (Studi pada Perusahaan yang Tercatat di Bursa Efek Indonesia)*.
- Arouri, H., & Hossain, M. (2014). Effects of board and ownership structure on corporate performance Evidence from GCC countries. 4(1), 117–130. <https://doi.org/10.1108/JAEE-02-2012-0007>
- Baharuddin, S. (2022). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2020. *Syntax Literate: Jurnal Ilmiah Indonesia p-ISSN: 2541-0849 e-ISSN: 2548-1398*, 7(2).
- Belkhir, M. (2008). *Board of Directors ' Size and Performance in the Banking Industry* 1. 1–24.

- Ben Saad, S., & Belkacem, L. (2022). How does corporate social responsibility influence firm financial performance? *Corporate Governance (Bingley)*, 22(1), 1–22. <https://doi.org/10.1108/CG-10-2020-0467>
- Boachie, C. (2021). Corporate governance and financial performance of banks in Ghana: the moderating role of ownership structure. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-09-2020-1146>
- Cahyana, A. M. K., & Suhendah, R. (2020). Pengaruh Leverage , Firm Size , Firm Age Dan Sales Growth Terhadap Kinerja Keuangan. *Multoparadigma Akuntansi Tarumanegara*, 2, 1791–1798.
- Candradewi, I., Bagus, I., & Sedana, P. (2016). Pengaruh Kepemilikan Manajerial , Kepemilikan Institusional dan Dewan Komisaris Independen Terhadap Return on Asset. *E-Jurnal Manajemen Unud*, Vol. 5, No. 5, 2016: 3163 - 3190, 5(5), 3163–3190.
- Chadha, S., & Sharma, A. K. (2015). Capital Structure and Firm Performance: Empirical Evidence from India. *Vision: The Journal of Business Perspective*, 19(4), 295–302. <https://doi.org/10.1177/0972262915610852>
- Chapagain, B. R. (2021). The effects of internal, external and aggregated CSR practices on the firm's reputation and profitability. *Rajagiri Management Journal*. <https://doi.org/10.1108/ramj-12-2020-0070>
- Charvalho, L., & Costa, T. (2014). Small and Medium Enterprise (SMEs) and Competitiveness : An Empirical Study. *Journal of Management Studies*, 2(2).
- Chasanah, T. A., & Laily, N. (2020). Pengaruh Good Corporate Governance dan Corporate Social Responsibility Terhadap Kinerja Keuangan Pada Perusahaan Food And Beverages. *Jurnal Ilmu Dan Riset Manajemen*, 9(6), 1–20.
- Cherian, J., Umar, M., Thu, P. A., Nguyen-Trang, T., Sial, M. S., & Khuong, N. V. (2019). Does corporate social responsibility affect the financial performance of the manufacturing sector? Evidence from an emerging economy. *Sustainability (Switzerland)*, 11(4), 1–14. <https://doi.org/10.3390/su11041182>
- Coad, A., Segarra, A., & Teruel, M. (2013). Like milk or wine: Does firm performance improve with age? *Structural Change and Economic Dynamics*, 24(1), 173–189. <https://doi.org/10.1016/j.strueco.2012.07.002>
- Cyril, E. J., & Singla, H. K. (2021). The mediating effect of productivity on profitability in Indian construction firms. *Journal of Advances in Management Research*, 18(1), 152–169. <https://doi.org/10.1108/JAMR-05-2020-0092>
- Dada, A. O., & Ghazali, Z. B. (2016). The Impact of Capital Structure on Firm Performance: Empirical Evidence from Nigeria. *IOSR Journal of Economics and Finance*, 07(04), 23–30. <https://doi.org/10.9790/5933-0704032330>
- Dakhli, A. (2021). The impact of ownership structure on corporate tax avoidance with corporate social responsibility as mediating variable. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-07-2021-0152>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>

- Demise, N. (2006). OECD principles of corporate governance. *Corporate Governance in Japan: From the Viewpoints of Management, Accounting, and the Market*, 109–117. [https://doi.org/10.1007/978-4-431-30920-8\\_10](https://doi.org/10.1007/978-4-431-30920-8_10)
- Egbunike, C. F., & Okerekeoti, C. U. (2018). Macroeconomic factors, firm characteristics and financial performance: A study of selected quoted manufacturing firms in Nigeria. *Asian Journal of Accounting Research*, 3(2), 142–168. <https://doi.org/10.1108/AJAR-09-2018-0029>
- Elvin, P., Intan, N., Bt, N., & Hamid, A. (2016). International Journal of Economics and Financial Issues Ownership Structure, Corporate Governance and Firm Performance. *International Journal of Economics and Financial Issues*, 6(S3), 5–6. <http://www.econjournals.com>
- Endiana, I. D. M. (2019). IMPLEMENTASI CORPORATE GOVERNANCE PADA CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN. *Universitas Mahasaraswati Denpasar*, 1, 92–100.
- Fithria, A., Sholihin, M., Arief, U., & Anindita, A. (2021). Management ownership and the performance of Islamic microfinance institutions: a panel data analysis of Indonesian Islamic rural banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 14(5), 950–966. <https://doi.org/10.1108/IJEFM-05-2020-0257>
- Hamam Roni, A. D. dan D. (2018). *State-Owned Enterprise in Processing*. 36, 293–299.
- Hapsoro, D. (2012). Pengaruh Corporate Governance dan Kualitas Audit Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Akuntansi Dan Manajemen*, 23(3), 199–215.
- Hayati, D., Sarwani, & Nailiah, R. (2016). Pengaruh Struktur Kepemilikan Institusional, Kebijakan Pendanaan, Ukuran Perusahaan, Dan Umur Perusahaan Terhadap Kinerja Keuangan Pada Perusahaan Sektor Infrastruktur, Utilitas Dan Transportasi Yang Terdaftar Di Bei. *Prosiding Seminar Nasional ASBIS 2016*, 70–80. [www.idx.co.id](http://www.idx.co.id),
- Hindasah, L., Supriyono, E., & Julia, L. (2021). *The Effect of Good Corporate Governance and Firm Size on Financial Performance*. 176(ICoSIAMS 2020), 306–309.
- Hossain, M. (2008). The extent of disclosure in annual reports of banking companies: The case of India. *European Journal of Scientific Research*, 23(4), 659–680.
- Hussain, S. H., & Mallin, C. (2002). Corporate governance in Bahrain. *Corporate Governance*, 10(3), 197–210. <https://doi.org/10.1111/1467-8683.00284>
- Jensen, M. C., & Meckling, W. H. (1976). Racial diversity and its asymmetry within and across hierarchical levels: The effects on financial performance. *Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Johl, S. K., Kaur, S., & Cooper, B. J. (2015). Board Characteristics and Firm Performance: Evidence from Malaysian Public Listed Firms. *Journal of Economics, Business and Management*, 3(2), 239–243. <https://doi.org/10.7763/joebm.2015.v3.187>
- Kamardin, H. (2014). *Managerial Ownership and Firm Performance: The Influence of Family Directors and Non-family Directors*. 47–83. <https://doi.org/10.1108/s2043-052320140000006002>

- Kao, M., Hodgkinson, L., & Jaafar, A. (2019). *Ownership structure , board of directors and firm performance : evidence from Taiwan*. 19(1), 189–216. <https://doi.org/10.1108/CG-04-2018-0144>
- Koerniadi, H., & Tourani-Rad, a. (2012). Does Board Independence Matter? Evidence from New Zealand. *Australasian Accounting Business and Finance Journal*, 6(2), 3–18. <https://doi.org/10.14453/aabfj.v6i2.2>
- Lako, A. (2011). *Salah kaprah dan Dekonstruksi CSR*. 40.
- Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Muid, D. (2017). *PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA PERUSAHAAN Rowina Kartika Putri*. 6, 1–9.
- Mutende, E. A., Mwangi, M., Njihia, J. M., & Ochieng, D. E. (2017). *The moderating role of firm characteristics on the relationship between free cash flows and financial performance of firms listed at the Nairobi securities exchange*. 6(4), 55–74.
- Mwangi, C. I., & Jerotich, O. J. (2013). *The Relationship between Corporate Social Responsibility Practices and Financial Performance of Firms in the Manufacturing , Construction and Allied Sector of the Nairobi Securities Exchange Cyrus Iraya Mwangi Lecturer Department of Finance and Accounting*. 3(2), 81–90.
- Ofoeda, I. (2017). Corporate governance and non-bank financial institutions profitability. *International Journal of Law and Management*, 59(6), 854–875. <https://doi.org/10.1108/ijlma-05-2016-0052>
- Orazalin, N., Mahmood, M., & Jung Lee, K. (2016). Corporate governance, financial crises and bank performance: lessons from top Russian banks. *Corporate Governance (Bingley)*, 16(5), 798–814. <https://doi.org/10.1108/CG-10-2015-0145>
- Pagano, P., & Schivardi, F. (2003). Pagano, Schivardi - 2003 - Firm Size Distribution and Growth.pdf. *Scand. J. of Economics*, 105(June 2000), 255–274.
- Pamungkas, G. F., & Winarso. (2020). Pengaruh Corporate Sosial Responsibility (CSR) Terhadap Kinerja Keuangan Perusahaan pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia. *Konferensi Ilmiah Mahasiswa Unissula (KIMU)*, 1317–1332.
- Puni, A., & Anlesinya, A. (2020). *Corporate governance mechanisms and firm performance in a developing country*. 62(2), 147–169. <https://doi.org/10.1108/IJLMA-03-2019-0076>
- Purbawangsa, I. B. A., Solimun, S., Fernandes, A. A. R., & Mangesti Rahayu, S. (2020). Corporate governance, corporate profitability toward corporate social responsibility disclosure and corporate value (comparative study in Indonesia, China and India stock exchange in 2013-2016). *Social Responsibility Journal*, 16(7), 983–999. <https://doi.org/10.1108/SRJ-08-2017-0160>
- Quang, D. X., & Xin, W. Z. (2014). The Impact of Ownership Structure and Capital Structure on Financial Performance of Vietnamese Firms. *International Business Research*, 7(2), 64–71. <https://doi.org/10.5539/ibr.v7n2p64>

- Queiri, A., Madbouly, A., Reyad, S., & Dwaikat, N. (2021). Corporate governance, ownership structure and firms' financial performance: insights from Muscat securities market (MSM30). *Journal of Financial Reporting and Accounting*, 19(4), 640–665. <https://doi.org/10.1108/JFRA-05-2020-0130>
- Rahmawati, D., & Khoiruddin, M. (2017). PENGARUH CORPORATE GOVERNANCE DAN KINERJA KEUANGAN DALAM MEMPREDIKSI KONDISI FINANCIAL DISTRESS. *Management Analysis Journal*, 6(1).
- Rahmawati, I. A., Rikumahu, B., & Dillak, V. J. (2017). Pengaruh dewan direksi, dewan komisaris, komite audit dan Corporate social responsibility Terhadap kinerja keuangan perusahaan. *Jurnal Akuntansi Dan Ekonomi*, 2(2), 54–70.
- Respati, R. D., & Hadiprajitno, P. B. (2015). ANALISIS PENGARUH PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN, TIPE INDUSTRI, DAN PENGUNGKAPAN MEDIA TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014). *Jurusian Akuntansi Fakultas Ekonomika Dan Bisnis Universitas Diponegoro*, 4(4), 1–11.
- Rifai, M., Arifati, R., & Magdalena, M. (2012). *PENGARUH UKURAN PERUSAHAAN, STRUKTUR MODAL DAN PERTUMBUHAN PERUSAHAAN TERHADAP PROFITABILITAS STUDI PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2010-2012*.
- Rob Gray, R. K. and S. L. (1995). The learning style of people with autism: An autobiography. In K. A. Quill (Ed.), *Teaching children with autism: Strategies to enhance communication and socialization*. Delmar Publishers, 8(2), 277–279.
- Sari, indah maha, Anugerah, R., & Nasir, A. (2020). Effect of Corporate Governance and Corporate Social Responsibility on Financial Performance Indah. *JOURNAL OF AUDITING, FINANCE, AND FORENSIC ACCOUNTING*, 8(2), 44–54. <https://doi.org/https://doi.org/10.21107/jaffa.v8i2.7449>
- Sari, D. N. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Kepemilikan Asing, Ukuran Perusahaan dan Umur Perusahaan Terhadap Kinerja Keuangan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017). *Naskah Publikasi*, 1–13.
- Sembiring, E. B., Pratiwi, R. D., Akuntansi, P. S., Dian, U., Semarang, N., & Capital, I. (2021). *PENGARUH GOOD CORPORATE GOVERNANCE DAN INTELLECTUAL*. 978–979.
- Sembiring, E. R. (2005). *SNA VIII Solo, 15 – 16 September 2005. September*, 15–16.
- Septiputri, V. R., & Mutmainah, S. (2013). Dampak Corporate Governance Terhadap Profitabilitas Perbankan Syariah Indonesia Tahun 2007-2011. *Diponegoro Journal of Accounting*, 2(2), 1–9.
- Setiawan, O., & Setiadi, I. (2020). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Pada Sektor Barang Konsumsi di BEI. *Kompartemen: Jurnal Ilmiah Akuntansi*, 18(1), 13–21. <https://doi.org/10.30595/kompartemen.v18i1.6606>
- Silwal, P. P. (2016). Effects of Corporate Governance on the Performance of Nepalese Firms. *International Research Journal of Management Science*, 1. <https://doi.org/10.3126/irjms.v1i0.28140>

- Sohail, S., Rasul, F., & Fatima, U. (2016). *Corporate Governance : The International Journal of Business in Society Article information : Is Internal and External mechanism of Governance Enriching Performance of the Banking Sector of Pakistan ? Abstract.*
- Solomon, J. F., & Solomon, A. (2004). Book review: Corporate governance and Accountability. *The British Accounting Review*, 36(4), 459–460. <https://doi.org/10.1016/j.bar.2004.07.002>
- Titisari, K. H., Suwardi, E., & Setiawan, D. (2019). *Bidang Kajian : Akuntansi Keuangan dan Pasar Modal ( AKPM ) Kartika Hendra Titisari Fakultas Ekonomi - UNIBA - Surakarta Eko Suwardi Fakultas Ekonomi ± UGM ± Yogyakarta Doddy Setiawan Fakultas Ekonomi ± UNS - Surakarta Kartika Hendra Titisari Fakultas Eko. August 2010*, 1–28.
- Tiurma, P. M., & Gantino, R. (2020). The comparison of the influence of intellectual capital, managerial ownership, institutional ownership and corporate social responsibility on company financial performance. *International Journal of Trends in Accounting Research*, 1(1), 10–20. <https://journal.adaindonesia.or.id/index.php/ijtar/article/view/5>
- Uwrigbe, U., Sunday, D., & Oyeniyi, A. (2014). *The effects of corporate governance mechanisms on earnings management of listed firms in Nigeria*. 13(1), 159–174.
- Wendy, T., & Harnida, M. (2020). April 2020, volume 21 nomor 1. *Jurnal Manajemen Dan Akuntansi*, 21(1), 15–24.
- Widnyana, I. W., Wiksuana, I. G. B., Artini, L. G. S., & Sedana, I. B. P. (2020). Influence of financial architecture, intangible assets on financial performance and corporate value in the Indonesian capital market. *International Journal of Productivity and Performance Management*, 1999. <https://doi.org/10.1108/IJPPM-06-2019-0307>
- Windah, G. C., & Andono, F. (2013). Pengaruh Penerapan Corporate Governance Terhadap Kinerja Keuangan Perusahaan Hasil Survei the Indonesian Institute Perception Governance (Iicg) Periode 2008-2011. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 2(1), 1–20.
- Wiranata, Y. A., & Nugrahanti, Y. W. (2013). *Pengaruh Struktur Kepemilikan Terhadap Profitabilitas Perusahaan Manufaktur di Indonesia*. 15(1), 15–26. <https://doi.org/10.9744/jak.15.1.15-26>
- Xu, X., & Xia, Y. (2012). Internal corporate governance and the use of IPO over-financing: Evidence from China. *China Journal of Accounting Research*, 5(3), 231–249. <https://doi.org/10.1016/j.cjar.2012.08.003>
- Yuliani, E. (2021). Pengaruh Struktur Modal, Likuiditas dan Pertumbuhan Penjualan Terhadap Kinerja Keuangan. *Jurnal Ilmu Manajemen*, 10(2), 111–122. <https://doi.org/10.32502/jimn.v10i2.3108>