

## DAFTAR PUSTAKA

- Al-Rahahleh, A. S. (2017). Corporate governance quality, board gender diversity and corporate dividend policy: Evidence from Jordan. *Australasian Accounting, Business and Finance Journal*, 11, 86–104.
- Al-Sabah, T. (2015). The effect of the firm's age and financial leverage on its dividend policy – Evidence from kuwait stock exchange market (KSE). *Corporate Ownership and Control*, 13, 24–31.
- Asian Corporate Governance Association. (2021). Future promise Aligning governance and ESG in Asia. *CG Watch 2020*.
- Bataineh, H. (2020). The impact of ownership structure on dividend policy of listed firms in Jordan. *Cogent Business and Management*, 8.
- Benjamin, S. J., & Zain, M. M. (2015). Corporate governance and dividends payout: Are they substitutes or complementary? *Journal of Asia Business Studies*, 9, 177–194.
- Bergh, D. D., Connelly, B. L., Ketchen, D. J., & Shannon, L. M. (2014). Signalling theory and equilibrium in strategic management research: An assessment and a research agenda. *Journal of Management Studies*, 51, 1334–1360.
- Bhattacharya, N. (2007). Dividend policy: a review. *Managerial Finance*, 33, 4–13.
- Boshnak, H. A. (2021). The impact of board composition and ownership structure on dividend payout policy: evidence from Saudi Arabia. *International Journal of Emerging Markets*.
- Carter, D. A., Simkins, B. J., & Simpson, W. G. (2005). Corporate Governance, Board Diversity, and Firm Performance. *SSRN Electronic Journal*.
- Chen, J., Leung, W. S., & Goergen, M. (2017). The impact of board gender composition on dividend payouts. *Journal of Corporate Finance*, 43, 86–105.
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling theory: A review and assessment. *Journal of Management*, Vol. 37.
- Cooper, D. R., & Schindler, P. S. (2014). Business Research Methods 12th Edition. In *Business Research Methods*.
- Denis, D. K., & McConnell, J. J. (2003). International corporate governance. *Journal of Financial and Quantitative Analysis*, 38, 11–36.
- Detikfinance. (2010a). Katarina Diduga Manipulasi Laporan Keuangan Audit 2009. Retrieved January 11, 2023, from finance.detik.com website: <https://finance.detik.com/bursa-dan-valas/d-1427631/katarina-diduga-manipulasi-laporan-keuangan-audit-2009>

- Detikfinance. (2010b). Katarina Utama Diduga Selewengkan Dana IPO Rp 28,971 Miliar. Retrieved January 11, 2023, from finance.detik.com website: <https://finance.detik.com/bursa-dan-valas/d-1425496/katarina-utama-diduga-selewengkan-dana-ipo-rp-28971-miliar>
- Devi, S., Budiasih, I. G. N., & Badera, I. D. N. (2017). Pengaruh Pengungkapan Enterprise Risk Management Dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14, 20–45.
- Djuhriah, A. (2020). Etika dan Aturan GCG Tidak Ditaati, Penyalahgunaan Jabatan oleh Eks Dirut Garuda. Retrieved January 11, 2023, from Kumparan.com website: <https://kumparan.com/aminatun-djuhriah/etika-dan-aturan-gcg-tidak-ditaati-penyalahgunaan-jabatan-oleh-eks-dirut-garuda-1us4oMoL2eR>
- Elmagrhi, M. H., Ntim, C. G., Crossley, R. M., Malagila, J. K., Fosu, S., & Vu, T. V. (2017). Corporate governance and dividend pay-out policy in UK listed SMEs. *International Journal of Accounting & Information Management*, 25, 459–483.
- Fairchild, R. (2010). Dividend policy, signalling and free cash flow: an integrated approach. *Managerial Finance*, 36, 394–413.
- Ghozali, I. (2021). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26, Edisi 10. In Semarang, *Universitas Diponegoro*.
- Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). Accounting Theory 7th edition. In *John Wiley & Sons Australia Ltd*.
- Hanifa, F. (2021). Kasus PT Jiwasraya: Apa Saja Prinsip yang Dilanggar? Retrieved January 11, 2023, from silabuskepri.co.id website: <https://silabuskepri.co.id/kasus-pt-jiwasraya-apa-saja-prinsip-yang-dilanggar/>
- Hosain, M. Z. (2016). Determinants of the Dividend Payout Policy : A Study on Listed Private Commercial Banks of Dhaka Stock Exchange Limited in Bangladesh. *IOSR Journal of Economics and Finance (IOSR-JEF)*, 7, 1–10.
- Juhandi, N., Fahlevi, M., Abdi, M. N., & Noviantoro, R. (2019). *Liquidity, Firm Size and Dividend Policy to the Value of the Firm (Study in Manufacturing Sector Companies Listed on Indonesia Stock Exchange)*. 100, 313–317.
- Khan, A. (2022). Ownership structure, board characteristics and dividend policy: evidence from Turkey. *Corporate Governance (Bingley)*, 22, 340–363.
- Kilincarslan, E. (2021). The influence of board independence on dividend policy in controlling agency problems in family firms. *International Journal of Accounting and Information Management*, 29, 552–582.
- Komite Nasional Kebijakan Governance. (2006). *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta.

- Kurniati, S. (2019). Stock returns and financial performance as mediation variables in the influence of good corporate governance on corporate value. *Corporate Governance (Bingley)*, 19, 1289–1309.
- La Porta, R., Lopez-de-silanes, F., & Shleifer, A. (1999). Corporate ownership around the world. *The Journal of Finance*, 54, 471–517.
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. W. (1998). Law and finance. *Journal of Political Economy*, 106, 1113–1155.
- La Porta, R., Lopez de Silanes, F., Shleifer, A., & Vishny, R. W. (2000). Agency Problems and Dividend Policies around the World. *The Journal of Finance*, 55 No. 1, 1–33.
- Lukviarman, N. (2004). Etika Bisnis Tak Berjalan di Indonesia: Ada Apa Dalam Corporate Governance? *Jurnal Siasat Bisnis*, 2, 139–156.
- Lukviarman, N. (2016). *Corporate Governance: Menuju Penguanan Konseptual dan Implementasi di Indonesia*. Solo: PT Era Adicitra Intermedia.
- Miller, M. H., & Modigliani, F. (1961). Dividend Policy, Growth, and the Valuation of Shares. *The Journal of Business*, 34, 411–433.
- Milza, R., & Lukviarman, N. (2007). Bank Loan and The Agency Costs Of Debt in Indonesia; Free Cash Flows and Managerial Perks Perspective. *The 1st Accounting Conference*.
- Musianto, L. S. (2002). Perbedaan Pendekatan Kuantitatif Dengan Pendekatan Kualitatif Dalam Metode Penelitian. *Jurnal Manajemen Dan Wirausaha*, 4, 123–136.
- Peraturan Otoritas Jasa Keuangan Nomor 33 tahun 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*. Indonesia.
- Qothrunnada, K. (2022). Apa Itu IPO? Ini Tujuan, Syarat, Mekanisme, dan Cara Membeli Saham. Retrieved January 11, 2023, from detik.com website: <https://www.detik.com/jabar/bisnis/d-6241222/apa-itu-ipo-ini-tujuan-syarat-mekanisme-dan-cara-membeli-saham>
- Salinan Peraturan Otoritas Jasa Keuangan Nomor 57 tahun 2017 tentang Penerapan Tata Kelola Perusahaan Efek yang Melakukan Kegiatan Usaha Sebagai Penjamin Emisi Efek dan Perantara Pedagang Efek*. Indonesia.
- Sanan, N. K. (2019). Impact of board characteristics on firm dividends: evidence from India. *Corporate Governance (Bingley)*, 19, 1204–1215.
- Sari, M., & Jufrizien. (2019). Pengaruh Price Earning Ratio dan Return on Asset terhadap Price to Book Value. *Jurnal KRISNA: Kumpulan Riset Akuntansi*, 10, 196–203.

- Sari, W. R. (2018). Dividend Policy of Indonesian State-Owned Enterprises. *Telaah Bisnis*, 18, 33–44.
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business - Seventh Edition. In *John Wiley & Sons Ltd.*
- Septiani, M., Ariyani, N., & Ispriyahadi, H. (2020). The effect of stock prices, return on assets, and firm size on dividend payout ratio: evidence from Indonesian financial service companies. *Diponegoro International Journal of Business*, 3, 17–27.
- Shleifer, A. R. W., & Vishny. (1997). A Survey of Corporate Governance. *Idea*, 24, 59–92.
- Spence, M. (1973). Job market signaling. *Quarterly Journal of Economics*, 87, 355–374.
- Stockbit Snips. (2022). Analisis Sektor Consumer Goods (FMCG):ICBP, INDF, MYOR, UNVR, KLBF, SIDO. Retrieved January 12, 2023, from snips.stockbit.com website: <https://snips.stockbit.com/unboxing/unboxing-sektor-consumer-goods>
- Sutton, C., Veliyath, R., Pieper, T. M., Hair, J. F., & Caylor, M. (2018). Secondary agency conflicts: A synthesis and proposed measurement model. *Long Range Planning*, 51, 720–735.
- Tahir, H., Masri, R., & Rahman, M. M. (2020). Impact of board attributes on the firm dividend payout policy: evidence from Malaysia. *Corporate Governance (Bingley)*, 20, 919–937.
- Thompson, E. K., & Manu, S. A. (2020). The impact of board composition on the dividend policy of US firms. *Corporate Governance (Bingley)*, 21, 737–753.
- Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas*. Indonesia.
- Wang, Y. H. (2020). Does board gender diversity bring better financial and governance performances? An empirical investigation of cases in Taiwan. *Sustainability (Switzerland)*, 12.
- Yarram, S. R., & Dollery, B. (2015). Corporate governance and financial policies: Influence of board characteristics on the dividend policy of Australian firms. *Managerial Finance*, 41, 267–285.
- Yasar, B., Martin, T., & Kiessling, T. (2020). An empirical test of signalling theory. *Management Research Review*, 43, 1309–1335.