

REFERENCES

- Aanu, Ojeka Stephen., Iyoha Francis Odianonsen and Obigbemi ImoleayoFoyeke. 2014. *Effectiveness of Audit Committee and Firm Financial Performance in Nigeria: An Empirical Analysis*. Journal of Accounting and Auditing: Research & Practice. Vol. 2014, Article ID 301176, 12 pages.
- Afza, Talat., Mian Sajid Nazir. 2014. Audit Quality and Firm Value. *Research Journal of Applied Sciences, Engineering and Technology*, Vol 7(9): 1803-1810.
- Aldamen, Husam, Keith Duncan, Simone Kelly. 2011. *Audit Committee Characteristics and Firm Performance During the Global Financial Crisis*. Accounting and Finance, Vol. 52, pp. 971-1000.
- Al-Matari, Ebrahim Mohammed., Abdullah Kaid Al Swidi, Faudziah Hanim Bt Fadzil. 2014. *Audit Committee Characteristics and Executive Committee Characteristics and Firm Performance in Oman: Empirical Study*. Asian Social Science, Vol. 10, pp. 98-113.
- Al-Matari, Yahya Ali., Abdullah Kaid Al-Swidi, Faudziah Hanim Bt Fadzil, Ebrahim Mohammed Al-Matari. 2012. *Board of Directors, Audit Committee Characteristics and Firm Performance of Saudi Arabia Listed Companies*. International Review of Management and Marketing, Vol. 2, No. 4, pp. 241- 251.
- Amer, Mrwan, Aiman A. Ragab, Shehata Elsayed Shehata. 2014. *Audit Committee Characteristics and Firm Performance; Evidence from Egyptian Listed Companies*. Proceedings of 6th Annual American Business Research Conference, 9-10 June 2014.
- Ayemere, Ibadin L. 2015. *Audit Committee Attributes and Firm Value*. International Journal of Business and Social Research Volume 05, Issue 04.
- Bhagat, Sanjai, Bernard Black. 2002. *The Non-Correlation Between Board Independence and Long Term Firm Performance*. Journal of Corporation Law, Vol. 27, pp. 231-274.
- Bhagat, Sanjai., Richard H. Jefferis. 2002. *The Econometrics of Corporate Governance Studies*. The Massachusetts Institute of Technology Press.
- Brigham dan Houston, 2006. *Dasar – Dasar Manajemen Keuangan*. Jakarta: Salemba Empat.

- Bukhori, Iqbal. 2012. Pengaruh *Good Corporate Governance* dan Ukuran Perusahaan terhadap Kinerja Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di BEI 2010) Skripsi.
- Cadbury Committee. 1992. *Report of the Committee on the Financial Aspects of Corporate Governance*. London: Gee
- Dewayanto, Totok. 2010. *Pengaruh Mekanisme Good Corporate Governance terhadap Kinerja Perbankan Nasional (Studi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2006-2008)*. Universitas Diponegoro, Vol. 5 No. 2 Desember 2010 : 104 – 123
- Fama, Eugene F., Jensen, M.C. 1983. *Agency Problems and Residual Claims*. Journal of Law & Economics, Vol. 26.
- FCGI. 2001. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*. Jilid II. Jakarta: Citra Graha
- Felo, Andrew J., Srinivasan Krishnamurthy, Steven A. Solieri. 2003. *Audit Committee Characteristics and the Perceive Quality of Financial Reporting: An Empirical Analysis*. April 2013
- Ghozali, Imam. 2005. *Analisis Multivariat dengan Program SPSS, Jilid 1*". Semarang: BPFE Universitas Diponegoro.
- Hsu, Wen-Yen., Pongpitch Petchsakulwong. 2010. *The Impact of Corporate Governance on the Efficiency Performance of the Thai Non-Life Insurance Industry*. The Geneva Papers, 2010, 35, (S28–S49)
- Jensen, M. C., W. H. Meckling. 1976. *Theory of The Firm, Manajerial Behavior, Agency Cost and Ownership Structure*. Journal of Financial Economics, Vol. 3, No. 4, pp 305-360.
- Klein, April. 1998. *Firm Performance and Board Committee Structure*. Journal of Law and Economics, Vol. 41, pp 275-303
- Klein, April. 2002. *Audit Committees, Board of Director Characteristics, and Earning Management*. Journal of Accounting and Economics
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Good Corporate Governance Indonesia*. Jakarta: KNKG
- Leonissa, Stefi Fricilia. 2015. *Komite Audit, Corporate Governance, dan Kinerja perusahaan*. Skripsi.
- Lestari, Maharani Ika dan Toto Sugiharto. 2007. "Kinerja Bank Devisa dan Bank Non Devisa dan Faktor-Faktor yang Mempengaruhinya". Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitek & Sipil). 21-22 Agustus, Vol.2 Fakultas Ekonomi, Universitas Gunadarma.

- McMullen, D. A. 1996. *Audit Committee Performance: An Investigation of the Consequences Associated with Audit Committees*. Auditing: A Journal of Practice and Theory. Vol. 15, pp. 88-103
- Menteri BUMN. Penerapan Praktek *Good Corporate Governance* pada BadanUsaha Milik Negara. SK. No. 117 tanggal 1 Agustus 2002.
- Monks, Robert A. G., Nell Minow. 2003. "*Corporate Governance, 3th Edition*". Oxford: Blackwell Publishing Ltd.
- Munawir, S. (2006). *Analisa Laporan Keuangan*. Edisi Keempat. Penerbit Liberty. Yogyakarta.
- OECD. (2004). *The OECD Principles of Corporate Governance*. France: Organization for Economic Co-operation and Development (OECD) Publications Service.
- Otoritas Jasa Keuangan. (2014). *Roadmap Tata Kelola Perusahaan Indonesia Menuju Tata Kelola Emiten dan Perusahaan yang Lebih Baik*
- Prasinta, D. (2012). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan. *Accounting Analysis Journal* 2(1), 4-17.
- Qin, Bo. 2007. *The Influence of Audit Committee Financial Expertise in Earnings Quality: US Evidence*. The Icfai Journal of Audit Practice, Vol. 4, No. 3, pp. 7-28
- Sekaran, Uma. 2016. "*Metode Penelitian untuk Bisnis, Edisi 7*". Jakarta: Salemba Empat.
- Siallagan, Hamonangan, Mas'ud Machfoedz. 2006. *Mekanisme Corporate Governance, Kualitas Laba, dan Kinerja perusahaan*. Padang: Simposium Nasional Akuntansi IX
- Wahidahwati. (2002). *Kepemilikan Manajerial dan Kepemilikan Institusional pada Kebijakan Hutang Peusahaan ; Sebuah Perspektif Theory Agency*. Simposium Nasional Akuntansi (SNA) IV.
- Yamin, Sofyan, Heri Kurniawan. 2014. "*Teknik Analisis Statistik Terlengkap dengan Software SPSS, Edisi 2*". Jakarta: Salemba Empat.
- Yermack, David. 1996. *Higher Market Valuation of Companies with a Small Board of Director*. Journal of Financial Economics. 40: 185-211.
- Ziaul, Mohammad Hoque., Md. Rabiul Islam, Hasnan Ahmed. *Corporate Governance and Bank Performance: The Case of Bangladesh*.