

## DAFTAR PUSTAKA

- Afinindy, I., Salim, U., & Ratnawati, K. (2021). The Effect of Profitability, Firm Size, Liquidity, Sales Growth on Firm Value Mediated Capital Structure. *International Journal of Business, Economics and Law*, 24(4), 15–22.
- Ahmed, A. M., Sharif, N. A., Ali, M. N., & Hågen, I. (2023). Effect of Firm Size on the Association between Capital Structure and Profitability. *Sustainability*, 15(14), 1–17. <https://doi.org/10.3390/su151411196>
- Akmalia, A., & Aliyah, S. A. (2022). The Role of Financial Performance in Mediating the Effect of Institutional Ownership, Company Size and Sales Growth on Firm Value. *Jurnal Manajemen Bisnis*, 9(2), 274–288. <https://jurnal.fe.umi.ac.id/index.php/JMB/article/view/184>
- Al-Khadash, H. A., & Jreis, J. R. (2017). COSO Enterprise Risk Management Implementation in Jordanian Commercial Banks and Its Impact on Financial Performance. *International Journal of Research Gate*, 23(5), 333–345.
- Alamsyah, M. F., & Malanua, W. (2021). Pengaruh Investment Opportunity Set, Corporate Social Responsibility, dan Risiko Bisnis terhadap Nilai Perusahaan. *Jurnal Fokus Manajemen Bisnis*, 11(2), 154–172. <https://doi.org/10.12928/fokus.v11i2.4228>
- Alifia, S., & Sanusi, F. (2021). The Influence of Institutional Ownership on Corporate Values with Debt Equity Ratio and Profitability as Intervening Variables. *Jurnal Akademi Akuntansi*, 4(1), 1–9. <https://doi.org/10.22219/jaa.v4i1.12789>
- Arsyada, A. B., Sukirman, & Wahyuningrum, I. F. S. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas, dan Keputusan Investasi terhadap Nilai Perusahaan dengan Struktur Modal Sebagai Variabel Moderating. *Owner: Riset & Jurnal Akuntansi*, 6(2), 1648–1663. <https://doi.org/10.33395/owner.v6i2.785>
- Azwar, S. (2016). *Metode Penelitian*. Pustaka Pelajar.
- Bandanuji, A., & Khoiruddin, M. (2020). The Effect of Business Risk and Firm Size on Firm Value with Debt Policy as Intervening Variable. *Management Analysis Journal*, 9(2), 200–210. <https://journal.unnes.ac.id/sju/index.php/maj/article/view/37812>
- Brigham, E. F., & Houston, J. F. (2018). *Dasar-Dasar Manajemen Keuangan Buku 1*. Salemba Empat.
- Cangur, S., & Ercan, I. (2015). Comparison of Model Fit Indices Used in Structural Equation Modeling Under Multivariate Normality. *Journal of Modern Applied*

*Statistical Methods*, 14(1), 152–167.  
<https://doi.org/10.22237/jmasm/1430453580>

Chandra, T., Junaedi, A. T., Wijaya, E., Suharti, Mimelientesa, I., & Ng, M. (2019). The Effect of Capital Structure on Profitability and Stock Returns : Empirical Analysis of Firms Listed in Kompas 100. *Journal of Chinese Economic and Foreign Trade Studies*, 12(2), 74–89. <https://doi.org/10.1108/JCEFTS-11-2018-0042>

Damodaran, A. (2014). *Applied Corporate Finance*. JohnWiley and Sons Inc.

Dewi, G. A. M. S., & Abundanti, N. (2020). Effect of Profitability on Firm Value With Dividend Policy as a Mediation Variables in Manufacturing Companies. *American Journal of Humanities and Social Sciences Research*, 4(11), 330–335. Effect Of Profitability On Firm Value With Dividend Policy As A Mediation Variables In Manufacturing Companies

Fahmi, I. (2018). *Analisis Laporan Keuangan*. Alfabeta.

Fitri, M., Erlina, & Situmeang, C. (2023). Effect of Profitability, Liquidity, Free Cash Flow, and Company Size to Company Value with Structure Capitalas Intervening Variables on Mining Companies Listed Instock Exchange Indonesia. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS)*, 3(1), 37–43. <https://doi.org/10.54443/ijebas.v3i1.636>

Frank, M. Z., & Goyal, V. K. (2003). Testing the Pecking Order Theory of Capital Structure. *Journal of Financial Economics*, 67(2), 217–248. [https://doi.org/10.1016/S0304-405X\(02\)00252-0](https://doi.org/10.1016/S0304-405X(02)00252-0)

Ghozali, I. (2021). *Partial Least Squares: Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris*. Badan Penerbit Universitas Diponegoro.

Gitman, L. J. (2015). *Principles of Management Finance*. Pearson Education, Inc.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Sage Publications, Inc.

Hanafi, M. H. (2016). *Manajemen Keuangan*. BPFE.

Hapsoro, D., & Falih, Z. N. (2020). The Effect of Firm Size, Profitability, and Liquidity on The Firm Value Moderated by Carbon Emission Disclosure. *Journal of Accounting and Investment*, 21(2), 240–257. <https://doi.org/10.18196/jai.2102147>

Harjito, A., & Martono. (2018). *Manajemen Keuangan, Edisi Kedua*. Ekonisia.

- Harmono. (2018). *Manajemen Keuangan Berbasis Balanced Scorecard Pendekatan Teori, Kasus, dan Riset Bisnis*. PT. Bumi Aksara.
- Horne, J. C. Van, & Wachowicz, J. M. (2014). *Prinsip-prinsip Manajemen Keuangan (Fundamentals of Financial Management)*. Salemba Empat.
- Indriantoro, N., & Supomo, B. (2018). *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*. Andi.
- Iskandar, D. (2021). The Effect of Profitability and Sales Growth on Company Value Moderated by Leverage. *International Journal of Management Studies and Social Science Research*, 3(5), 32–41.
- Kasmir. (2019). *Analisis Laporan Keuangan*. PT RajaGrafindo Persada.
- Khairunisa, N., & Nazir, N. (2022). Pengaruh Leverage, Kebijakan Dividend dan Ukuran Perusahaan terhadap Volatilitas Harga Saham. *Jurnal Ekonomi Trisakti*, 2(2), 833–844. <https://doi.org/10.25105/jet.v2i2.14419>
- Li, G., Li, M., & Liu, S. (2024). Capital Structure and Momentum Strategies. *Studies in Economics and Finance*, 41(1), 28–45. <https://doi.org/10.1108/SEF-05-2023-0224>
- Meiryani, Sudrajat, J., Olivia, & Daud, Z. M. (2020). The Effect of Firm's Size on Corporate Performance. *International Journal of Advanced Computer Science and Applications (IJACSA)*, 11(5), 272–277. <https://dx.doi.org/10.14569/IJACSA.2020.0110536>
- Mubyarto, N. (2020). The Influence of Profitability on Firm Value using Capital Structure as The Mediator. *Jurnal Economia*, 16(2), 184–199. <http://dx.doi.org/10.21831/economia.v16i2.30405>
- Myers, S. C. (2015). Capital Structure. *Journal of Economic Perspective*, 15(2), 81–102.
- Nugraha, N. M., Fitria, B. T., Puspitasari, D., & Damayanti, E. (2020). Does Earning Per Share (EPS) Affected By Debt to Asset Ratio (DAR) and Debt To Equity Ratio (DER)? *PalArch's Journal of Archaeology of Egypt/Egyptology*, 17(10), 1199–1209.
- Nur, L. Z., & Mahiri, E. A. (2022). The Effect of Sales Growth and Company Size on Profitability (Study on Food Sub-Sector Companies on the Indonesia Stock Exchange for the 2019-2021 Period). *Enrichment: Journal of Management*, 12(2), 2409–2418. <https://doi.org/10.35335/enrichment.v12i2.566>
- Nurwulandari, A., Wibowo, Y., & Hasanudin. (2021). Effect of Liquidity, Profitability, Firm Size on Firm Value with Capital Structure as Intervening Variable. *Atestasi: Jurnal Ilmiah Akuntansi*, 4(2), 257–271.

<https://doi.org/10.57178/atestasi.v4i2.271>

- Pangestuti, D. C., Muktiyanto, A., Geraldina, I., & Darmawan. (2022). Role of Profitability, Business Risk, and Intellectual Capital in Increasing Firm Value. *Journal of Indonesian Economy and Business*, 37(3), 311–338. <https://doi.org/10.22146/jieb.v37i3.3564>
- Putri, R. L., & Willim, A. P. (2024). Analysis of the Effect of Assets Structure, Earning Volatility and Financial Flexibility on Capital Structure in Consumer Goods Industry Sector Companies on the Indonesia Stock Exchange. *LBS Journal of Management & Research*, 22(1), 25–36. <https://doi.org/10.1108/LBSJMR-11-2022-0069>
- Rahayu, S. M., Suhadak, & Saifi, M. (2020). The Reciprocal Relationship Between Profitability and Capital Structure and its Impacts on the Corporate Values of Manufacturing Companies in Indonesia. *International Journal of Productivity and Performance Management*, 69(2), 236–251. <https://doi.org/10.1108/IJPPM-05-2018-0196>
- Rahman, M. A., Hossain, T., & Sen, K. K. (2023). Revisiting the Puzzle of Capital Structure Determinants: An Empirical Study Based on UK Firms. *Arab Gulf Journal of Scientific Research*, 1(1), 1–20. <https://doi.org/10.1108/AGJSR-04-2023-0162>
- Rahmi, M. H., & Swandari, F. (2021). Pengaruh Risiko Bisnis dan Ukuran Perusahaan Terhadap Struktur Modal dan Nilai Perusahaan. *Jurnal Riset Inspirasi Manajemen Dan Kewirausahaan*, 5(1), 67–76. <https://doi.org/10.35130/jrimk.v5i1.151>
- Riyanto, B. (2016). *Dasar-Dasar Pembelanjaan Perusahaan*. BPFE.
- Robiyanto, Nafiah, I., Harijono, & Inggawati, K. (2020). Pengaruh Profitabilitas terhadap Nilai Perusahaan Perhotelan dan Pariwisata melalui Struktur Modal Sebagai Variabel Intervening. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 14(1), 46–57. <https://doi.org/10.32812/jibeka.v14i1.153>
- Ross, S. A., Westerfield, R. W., Jordan, B. D., Lim, J., & Tan, R. (2016). *Fundamentals of Corporate Finance*. McGraw-Hill Education.
- Sari, I. A. G. D. M., & Sedana, I. B. P. (2020). Profitability and Liquidity on Firm Value and Capital Structure as Intervening Variable. *International Research Journal of Management, IT & Social Sciences*, 7(1), 116–127. <https://doi.org/10.21744/irjmis.v7n1.828>
- Sartono, A. (2016). *Manajemen Keuangan Teori dan Aplikasi*. BPFE-Yogyakarta.
- Setyani, I., Wiyono, G., & Kusumawardhani, R. (2022). Analisis Pengaruh Likuiditas, Ukuran Perusahaan dan Risiko Bisnis terhadap Struktur Modal

dengan Profitabilitas Sebagai Variabel Intervening (Studi Pada Perusahaan Sub Sektor Makanan dan Minuman di BEI Periode 2014-2020). *Ekonomis: Journal of Economics and Business*, 6(1), 35–43. <http://dx.doi.org/10.33087/ekonomis.v6i1.463>

Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.

Sudrajat, J., & Setiyawati, H. (2021). Role of Firm Size and Profitability on Capital Structures and Its Impact Over Firm Value. *Dinasti International Journal of Economics, Finance, and Accounting*, 2(1), 13–27. <https://doi.org/10.38035/dijefa.v2i1.737>

Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.

Syamsudin, L. (2013). *Manajemen Keuangan Perusahaan*. PT. Gramedia Pustaka Utama.

Widyasti, I. G. A. V., & Putri, I. G. A. M. A. D. (2021). The Effect of Profitability, Liquidity, Leverage, Free Cash Flow, and Good Corporate Governance on Dividend Policies (Empirical Study on Manufacturing Companies Listed in Indonesia Stock Exchange 2017-2019). *American Journal of Humanities and Social Sciences Research*, 5(1), 269–278. <https://www.ajhssr.com/wp-content/uploads/2021/01/ZJ21501269278.pdf>

