

## DAFTAR PUSTAKA

- Achmad Sidiq Pamungkas, S. M. (2017). "Pengaruh Enterprise Risk Management Disclosure, Intellectual Capital Disclosure Dan Debt To Aset Ratio Terhadap Nilai Perusahaan". *Jurnal Darmajaya*, 1.
- Adhitya, R., dkk. (2016). "Pengaruh Pengungkapan CSR dan Profitabilitas terhadap Nilai Perusahaan (Studi pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia pada Tahun 2011-2013)". *Jurnal Administrasi Bisnis (JAB)*, 31(1), 66–72.
- Andres, P. d., et al. (2005). "Corporate Boards in OECD Countries: Size, Composition, Functioning and Effectiveness". 13(2).
- Anggraini, M., & Asmanah, S. (2019). "Effect of Corporate Social Responsibility (CSR), Leverage, and Profitability on Corporate Value (Empirical Study of Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2012-2017)". *KnE Social Sciences*, 686–699. <https://doi.org/10.18502/kss.v3i26.5408>
- Ariwenda, N. H. (2011). "Pengaruh Pelaksanaan Program Corporate Social Responsibility terhadap Profitabilitas pada Perusahaan Telekomunikasi yang Terdaftar pada Bursa Efek Indonesia". *Tesis Universitas Pembangunan Nasional "Veteran" Jawa Timur*.
- Armeliyas, M., & Patrisia, D. (2020). "The Effect of Internal Corporate Governance Mechanism on Corporate Values". 124 (1976), 1005–1018. <https://doi.org/10.2991/aebmr.k.200305.170>
- Ayu, D. P., & Suarjaya, A. A. G. (2017). Dengan Corporate Social Responsibility Sebagai Variabel Mediasi Pada Perusahaan Pertambangan Fakultas Ekonomi dan Bisnis Universitas Udayana, Bali, Indonesia Tujuan jangka panjang dari dibentuknya suatu perusahaan yaitu untuk memaksimalkan nilai perusah. *E-Jurnal Manajemen Unud*, 6(2), 1112–1138.
- Badria, L., dan M. (2016). "Pengaruh aktivitas dan financial literacy komite audit terhadap manajemen laba (studi empiris pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia Periode 2013-2015)". *Jurnal Riset Akuntansi*.
- Bédard, J., & Gendron, Y. (2010). "Strengthening the Financial Reporting System: Can Audit Committees Deliver?". *International Journal of Auditing*, 14, 174–210.
- Brigham, E.F., dan Houston, J. . (2011). *Dasar-dasar Manajemen Keuangan Jilid 2*. Salemba Empat: Jakarta
- Chen, Z., & Hamilton, T. (2020). "What is driving corporate social and

- environmental responsibility in China? An evaluation of legacy effects , organizational characteristics , and transnational pressures". *Geoforum*, 110, 116–124. <https://doi.org/10.1016/j.geoforum.2020.02.004>
- Ciftci, I., et al. (2019). "Corporate governance and firm performance in emerging markets: Evidence from Turkey". *International Business Review*, 28(1), 90–103. <https://doi.org/https://doi.org/10.1016/j.ibusrev.2018.08.004>
- Crowther, D. (2008). *Corporate Social Responsibility*. Gulen Aras & Ventus Publishing Aps.
- Darmawan, dkk. (2014). "Pengaruh Penerapan *Corporate Governance*, Leverage, Return On Assets, Dan Ukuran Perusahaan Pada Penghindaran Pajak". *E-Jurnal Akuntansi*, 9(1), 43–161.
- Deegan, C. (2004). "Environmental Disclosures and Share Prices—a Discussion about Efforts to Study this Relationship". *In Accounting Forum*, 28 (1), 87–97.
- Deegan, Craig. (2000). *Financial Accounting Theory*. Australia NSW: McGrawHill.
- DeFond, M., & Francis, J. (2005). "Empirical Analysis of the Economic Demand for Auditing in the Initial Public Offering Market". *Journal of Accounting Research*, 37(1), 225–238.
- Effendi, A. (2016). *The Power Of Good Corporate Governance Teori dan Implementasi*. Salemba Empat.
- El-Bassiouny, D., & El-Bassiouny, N. (2019). "Diversity, corporate governance and CSR reporting: A comparative analysis between top-listed firms in Egypt, Germany and the USA". *Management of Environmental Quality: An International Journal*, 30(1), 116–136. <https://doi.org/10.1108/MEQ-12-2017-0150>
- Fau, N. R. (2015). "Skripsi Pengaruh Struktur Modal, Pertumbuhan Perusahaan, Ukuran Perusahaan dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia". *Fakultas Ekonomi Manajemen Universitas Negeri Yogyakarta*.
- Florackis, C., et al. (2015). "Dividend Policy, Managerial Ownership And Debt Financing: A Non-Parametric Perspective. European". *Journal Of Operational Research*, 241(3), 783–795.
- Freeman, R.E. and Reed, D. . (1983). "Stockholders and stakeholders: a new perspective on corporate governance". *Californian Management Review*, 25(2), 88–106.
- Ghozali, I. (2008). *Model Persamaan Struktural Konsep dan Aplikasi Dengan Program AMOS 16.0*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. dan A. C. (2007). *Teori Akuntansi*. Semarang: Badan Penerbit UNDIP.

- Gill, A., & Mathur, N. (2011). "Board Size, CEO Duality, and the Value of Canadian Manufacturing Firms". *Journal of Applied Finance & Banking*, 1(3), 1–13.
- Hackston, D. and M. J. M. 1996. (1996). "Some Determinants of Social and Environmental Disclosure in New Zealand Companies". *Accounting, Auditing & Accountability Journal*, IX (1), 77–108.
- Hansen, D. R. and M. M. M. (2005). *Akuntansi Manajemen, Buku 2. Edisi 7. Jakarta: Salemba Empat.*
- Haryadi, E. (2016). "Pengaruh Size perusahaan, Keputusan Pendanaan, Profitabilitas Dan Keputusan Investasi Terhadap Nilai Perusahaan". *JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi*, 3(2).
- Hasibuan, M. E., & Wirawati, N. G. P. (2020). "Open Access The Effect of Financial Performance , Good Corporate Governance , Corporate Social Responsibility on Company Value ( Empirical Study on Food and Beverage Companies Listed on the Indonesia Stock Exchange 2017-2019 )". 1, 391–397.
- Hermuningsih, S. (2013). "Pengaruh Profitabilitas, Growth Opportunity, Struktur Modal Terhadap Nilai Perusahaan Pada Perusahaan Publik di Indonesia". *Lecturer at Economic Department, University of Sarjanawiyata Taman Siswa Jogjakarta.*
- Hery. (2017). *Kajian Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini Dalam Bidang Akuntansi & Keuangan.*
- Hidayat, B. (2007). "Pengaruh Size, Profitabilitas, Profile dan Leverage Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan". *Skripsi UNRI.*
- Holili, M. (2017). "Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Pemoderasi Pada Sektor Industri Properti, Real Estate, Dan Konstruksi". *Jurnal Ilmiah Ekonomi*, 1–15.
- Hutapea, N. M. (2013). "Improving Reasoning Capability, Mathematical Communication and Learning Independence of High School Students through Generative Learning". Indonesian University of Education.
- Indonesia, P. U. G. (2006). *Komite Nasional Kebijakan Governance (KNKG).*
- Jizi, M.I., et al. (2014). *Corporate Governance and Corporate Social Responsibility Disclosure: Evidence from the US Banking Sector. Journal of Business Ethics*, 125(4), 601–615. <https://doi.org/10.1007/s10551-013-1929-2>
- Kamaliah. (2020). "Disclosure of corporate social responsibility (CSR) and its implications on company value as a result of the impact of corporate governance and profitability". *International Journal of Law and Management*, 62(4), 339–354. <https://doi.org/10.1108/IJLMA-08-2017->

0197

- Kamaludin, & Indriani, R. (2012). *Manajemen Keuangan* (4th ed.). CV. Mandar Maju.
- Kao, M. F., et al. (2019). "Ownership structure, board of directors and firm performance: evidence from Taiwan". *Corporate Governance (Bingley)*, 19 (1), 189–216. <https://doi.org/10.1108/CG-04-2018-0144>
- Khabibah, N. A. & S. M. (2013). "Analisis Hubungan *Corporate Social Responsibility* dan *Corporate Financial Performance* pada Perbankan Syariah di Indonesia". *Journal Of Accounting*, 2(3).
- Kodrat, dkk. (2009). *Manajemen Keuangan (Based on Empirical Research)*. Edisi I. Yogyakarta. Graha Ilmu.
- Kristianti, D., & Foeh, J. E. H. J. (2020). "The Impact of Liquidity and Profitability on Firm Value With Dividend Policy as An Intervening Variable (Empirical Study of Manufacturing Companies in The Pharmaceutical Sub Sector Listed on The Indonesia Stock Exchange in 2013-2017)". 16(1), 65–78.
- Kuo, C. C., et al. (2011). "Internal *Corporate Governance* Mechanisms: Evidence from Taiwan Electronic Companies". *The International Journal of Business & Finance Research*, V(4), 57–74.
- Kurniasih, T., & Sari, M. M. (2013). "Pengaruh Profitabilitas, Leverage, *Corporate Governance*, Ukuran Perusahaan, dan Kompensasi Rugi Fiskal pada Tax Avoidance". *Buletin Studi Ekonomi*, 18, 58–66.
- Latrini, N. P. D. S. dan M. Y. (2013). "Pengaruh Karakteristik *Corporate Governance* terhadap Audit Report Lag". *E-Jurnal Akuntansi Universitas Udayana*, IV (3), 530–549.
- Lubis, Ignatius, et al. (2017). "Pengaruh Profitabilitas, Struktur Modal, dan Likuiditas terhadap Nilai Perusahaan". *Jurnal Aplikasi Bisnis & Manajemen*, 3(3).
- Lukman, H., & Geraldine, C. (2020). "The Effect Of Commissioner Board's Role on Firm Value With CSR as Mediating in the Plantation Industry". 478(Ticash), 1030–1034. <https://doi.org/10.2991/assehr.k.201209.163>
- Mahapsari Nunky R; Taman, A. (2013). "Pengaruh Profitabilitas Struktur Aktiva, dan Pertumbuhan Penjualan terhadap Harga saham dengan Struktur Modal Sebagai Variabel Intervening pada Perusahaan Manufaktur di BEI". *Jurnal Nomina*, 2(1).
- Meckling, M. C. J. and W. H. (1976). "THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE". *Journal of Financial Economics*, 3(6), 305–360.
- Moniaga, F. (2013). "Struktur Modal, Profitabilitas dan Struktur Biaya terhadap

- Nilai Perusahaan Industri Keramik, Porcelen dan Kaca periode 2007 – 2011". *Jurnal EMBA*, 1(4), 433–442.
- Muliani, D. (2014). "Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Pengungkapan *Corporate Social Responsibility* dan *Good Corporate Governance* sebagai Variabel Pmoderasi". *E-Journal S1 Ak Universitas Pendidikan Ganesha*.
- Mulyana, U. R. (2018). "*Pengaruh Adopsi IFRS, Good Corporate Governance, Asimetri Informasi, dan Ukuran Perusahaan terhadap Manajemen Laba*". 2 (1), 1–14.
- Musallam, S. R. (2018). "The direct and indirect effect of the existence of risk management on the relationship between audit committee and *corporate social responsibility disclosure*". *Benchmarking: An International Journal*, 25(9), 4125–4138.
- Mutmainah. (2015). "Analisis *Good Corporate Governance* Terhadap Nilai Perusahaan". *EKSIS*, 10(2).
- Odeh, M. H., et al. (2020). "Cogent Business & Management Analysis of the relationship between *corporate social responsibility (CSR) spending* and market stock price among Jordanian service firms Analysis of the relationship between *corporate social responsibility (CSR) spending a*". *Cogent Business & Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1746732>
- Pagaddut, J. G. (2020). "*The Mediating Effect Of Profitability On The Relationship Between Business Combination And Firm Value Using Partial Least Squares – Structural Equation Modeling*". 11(9), 1152–1160. <https://doi.org/10.34218/IJM.11.9.2020.108>
- Prasetyo, I., & Pramuka, B. A. (2018). "Pengaruh kepemilikan institusional, kepemilikan manajerial dan proporsi dewan komisaris independen terhadap". *Jurnal Universitas Jenderal Soedirman*, 20 (2), 1–15.
- Prastuti, N. K. R., & Sudiartha, I. G. M. (2016). "Pengaruh struktur modal, kebijakan dividen, dan ukuran perusahaan terhadap nilai perusahaan pada perusahaan manufaktur". *E-Jurnal Manajemen Unud*, 5 (3), 1572–1598.
- Puasa, S., et al. (2014). "Audit Committe and Timeliness Of Financial Reporting: Malaysian Public Listed Company". 2(22): *Middle-East Journal Of Scientific Research*, 2(22), 162–175.
- Purbawangsa, I. B. A., et al. (2019). "*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>
- randyRandy, et al. (2013). "Pengaruh Penerapan *Good Corporate Governance*

- Terhadap Nilai Perusahaan yang Terdaftar di BEI 2007-2011". *Business Accounting Review*, 1(2).
- Ratmono, D., et al. (2021). "The Effect of *Corporate Governance* on *Corporate Social Responsibility Disclosure* and *Performance*". *Journal of Asian Finance, Economic and Business*, 8(2), 933–941. <https://doi.org/10.1111/ajfs.12121>
- Rezaee, Z. (2004). "*Corporate Governance Role in Financial Reporting*". *Research in Accounting Regulation*, 17, 107–149.
- Rohmawati, E., & Sutapa. (2020). "Pengaruh Good *Corporate Governance* Terhadap Nilai Perusahaan Dengan *Corporate Social Responsibility* Sebagai Variabel Intervening". *Accounting Analysis Journal*, 3(3). <https://doi.org/10.15294/aaj.v3i3.4202>
- Ross, S. A. (1977). "Determination of Financial Structure: the Incentive-Signalling Approach". *Bell J Econ*, 8(1), 23–40. <https://doi.org/10.2307/3003485>
- Rusli, Y. M., dkk. (2020). "*PENGARUH INDEPENDENT BOARD OF COMMISSIONERS, INSTITUTIONAL OWNERSHIP, AND AUDIT COMMITTEE*". 13(1), 49–66.
- Rwegasira, K. (2000). "*Corporate Governance in Emerging Capital Markets: whither Africa?*" <https://doi.org/doi:10.1111/1467-8683.00203>
- Sari, P. T., & S. (2014). "Pengaruh Good *Corporate Governance* Terhadap Kinerja Keuangan Dan Nilai Perusahaan Pada Peserta Survei *Corporate Governance Perception Index*". *Jurnal Ekonomi Dan Bisnis*, 2, 160–161.
- Scott, W. R. (2012). *Financial Accounting Theory. 6 th Edition Canada: Pearson Prentice Hall*.
- Setyawan, K. M., & I GAM Asri Dwija P. (2013). "Pengaruh Good *Corporate Governance* Terhadap Kinerja Keuangan Lembaga Pekreditan Desa Di Kecamatan Mengwi Kabupaten Badung". *E-Jurnal Akuntansi Universitas Udayana*, 5(3), 586-598.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta
- Sulistiyanto, S. . (2008). *Manajemen Laba: Teori & Model Empiris*. Jakarta: Grasindo.
- Tandelilin, E. (2007). "*Analisis Investasi dan Manajemen Portofolio*", BPFE UGM, Yogyakarta.
- Tanjung, P. R. S. (2020). "Effect of *Corporate Social Responsibility Disclosure*, *Good Corporate Governance Implementation*, and *Profitability* on *Corporate Value (Asean Country Study 2016-2018)*". *Saudi Journal of Business and Management Studies*, 05(05), 274–283. <https://doi.org/10.36348/sjbms.2020.v05i05.001>

- Tui, S., dkk. (2017). "Determinants Of Profitability And Firm Value: Evidence From Indonesian Banks". *IRA-International Journal of Management & Social Science*, 7(1), 84–95. <https://doi.org/https://doi.org/10.21013/jmss.v7.n1.p10>.
- Wahidahwati. (2002). "Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Pada Kebijakan Hutang Perusahaan: Sebuah Perspektif Theory Agency". *Jurnal Riset Akuntansi Indonesia*, 5(1), 1–16.
- Wahidahwati, M. dan. (2017). "Pengaruh CSR dan GCG terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Modarating". *Jurnal Ilmu Dan Riset Akuntansi*, 06(10).
- Walsh, et al. (1990). "On the Efficiency of Intenal and External *Corporate Control Mechanism*", *Academy of Management Review*.
- Weston, J. Fred dan Copeland, T. E. (2008). *Manajemen Keuangan Jilid II*. Jakarta : Erlangga
- Widianingsih, D. (2018). "Kepemilikan Manajerial, Kepemilikan Institusional, Komisariss Independen, serta Komite Audit pada Nilai Perusahaan dengan Pengungkapan CSR sebagai Variabel Moderating dan Firm Size sebagai Variabel Kontrol". *Jurnal Akuntansi Dan Pajak*, 19 (1), 38. <https://doi.org/10.29040/jap.v19i1.196>
- Widyaswari, K. R. dan K. A. S. (2014). "Pengaruh Karakteristik Komite Audit Terhadap Timeliness Pelaporan Keuangan: Perusahaan Go Public Yang Terdaftar Di Bursa Efek Indonesia". *E-Jurnal Akuntansi Universitas Udayana*.
- Wijayanti, D. (2016). "Pengaruh Profitabilitas, Kepemilikan Keluarga, *Corporate Governance* dan Kepemilikan Instituisional terhadap Penghindaran Pajak di Indonesia". *JDEB*, 13(2).
- Yermack, D. (1996). "Higher Market Valuation of Companies with a Small Board of Directors". *Journal Financial Economic*, 40, 185–211.
- Yusuf, M. (2017). "Dampak Indikator Rasio Keuangan Terhadap Profitabilitas Bank Umum Syariah Di Indonesia". *Jnal Keuangan & Perbankan*, 13(2).