

- Animah dan Ramadhani, R. S. 2010. Pengaruh Struktur Kepemilikan, Mekanisme Corporate Governance dan Ukuran Perusahaan terhadap Nilai Perusahaan (Survei pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Jakarta 2003-2007). *Tesis dipublikasikan*. Universitas Hasanudin.
- Badan Pengawas Pasar Modal. 2012. *Peraturan Nomor VIII.G.7 Lampiran Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor: Kep-347/BL/2012*.
- Cadbury Committee, 1992. Report of The Committee on the Financial Aspects of corporate Governance. London: Gee.
- Chen, Y., Chen, C. H., dan Chen, W. 2009. The impact of related party transactions on the operational performance of listed companies in china. *Journal of Economic Policy Reform*, 12(4), 285–297. <https://doi.org/10.1080/17487870903314575>.
- Cheung, Y., Rau, P., dan Stouraitis, A. 2006. Tunneling, propping and expropriation: Evidence from connected party transactions in Hong Kong. *Journal of Financial Economics*, 82(2), 287–322.
- Chien, C. Y., dan Hsu, J. C. S. 2010. *The role of corporate governance in related party transactions*. 1–27. Retrieved from <https://dx.doi.org/10.2139/ssrn.1539808>.
- Development, O. f. 2004. The OECD Principles of Corporate Governance.
- Eisenhardt, K. M. 1989. Agency Theory.An Assessment And Review. *Academy Of Management Review*, 14(1):57-74.
- FCGI. 2004. Corporate Governance. *Tata Kelola Perusahaan. Edisi Ketiga*, Jakarta. FCGI.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gordon, Elizabeth A. dan Henry, E. 2016. Related Party Transactions and Earnings Management. *International Soft Science Conference*, 46–52. <https://doi.org/http://dx.doi.org/10.15405/epsbs.2016.08.8>.
- Haniffa, R., dan Hudaib, M. 2006. Corporate governance structure and performance of Malaysian listed Companies. *Journal of Business Finance & Accounting*, 33(7–8), 1034–1062.
- Horne, J. C. V., dan John M. Wachowicz, Jr. 1998. *Prinsip-prinsip Manajemen Keuangan. Buku 2. Edisi 9*. Penerjemah Heru Sutojo. Jakarta : Salemba Empat.
- Huang, D., dan Liu, Z. 2010. A study of the relationship between related party transactions and firm value in high technology firms in Taiwan and China. *African Journal of*

- Business Management*, 4(9), 1924–1931.
- IICG. 2013. *Good Corporate dalam Perspektif Organisasi Pembelajar*. IICG: Jakarta.
- Jensen, MC dan Meckling, 1976. *Theory of the Firm: Managerial Behavioral, Agency Costs and Ownership Structure*. Journal of Financial Economics. Vol. 3, 305-360.
- Jian, M., dan Wong, T.J. 2003. Earning Management and Tunneling Through Related Party Transaction: Evidence From Chinese Corporate Groups.
- Jian, W. dan Wong, T. J. 2010. Propping Through Related Party Transactions. Review of Accounting Studies 15, 70–105.
- Jogiyanto, H. 2004. *Metodologi Penelitian Bisnis*, Edisi 2004-2005, BPFE, Yogyakarta.
- Komite Nasional Kebijakan Governance (KNKG). 2006. *Pedoman Umum Good Corporate Governance di Indonesia*. Jakarta.
- Kovid, R. K., Dhar, S., dan Dharwal, M. 2018. Corporate Governance, Related Party Transactions and Firm Performance: A Panel Data Analysis. *MUDRA : Journal of Finance and Accounting*, 5(2). <https://doi.org/10.17492/mudra.v5i2.14326>.
- Lukviarman, N. 2016. Corporate Governance. In N. Lukviarman, Corporate Governance (p. 38). Solo: PT Era Adicitra Intermedia.
- Majalah SWA No. 27/XXX/ 18 Desember 2014 – 7 Januari 2015.
- Mohan, A., dan Chandramohan, S. 2018. Impact of Corporate Governance on Firm Performance: Empirical Evidence From India. *IMPACT: International Journal of Research in Humanities, Arts and Literature (IMPACT: IJRHAL)*, 6(2), 209–218.
- Munawir, 2001. *Analisa Laporan Keuangan*, Edisi ke Empat, Liberty, Yogyakarta: hal.91-92.
- Munir, S., dan Gul, R. J. 2012. Related Party Transactions, Family Firms and Firm Performance: Some Malaysian Evidence. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1705846>.
- Naimah, Z., dan Hamidah. 2017. The Role of Corporate Governance in Firm Performance. *SHS Web of Conferences*, 34, 13003. <https://doi.org/10.1051/shsconf/20173413003>.
- Peraturan Nomor IX.E.1 tentang Transaksi Afiliasi dan Benturan Kepentingan Transaksi Tertentu lampiran Keputusan Ketua Bapepam-LK Nomor Kep-412/BL/2009.
- Pernyataan Standar Akuntansi Keuangan No. 7. 2018. Pihak-Pihak Berelasi. Dewan Standar Akuntansi Keuangan-Ikatan Akuntan Indonesia. Jakarta.
- Pozzoli, M., dan Venuti, M. 2014. Related Party Transactions and Financial Performance: Is There a Correlation? Empirical Evidence from Italian Listed Companies. *Open Journal of Accounting*, 03(01), 28–37. <https://doi.org/10.4236/ojacct.2014.31004>.

- Rafizadeh, Hadi. 2016. "The Relationship Between Related Party Transaction and Financial Performance of Companies Listed in Tehran Stock Exchange." *International Journal of Advanced Biotechnology and Research*.
- Rasheed, P. C. A., Mallikarjunappa, T., dan Thomachan, K. T. 2019. Promoter Ownership, Related Party Transactions and Firm Performance: A Study Among Selected Companies in India. *FIIB Business Review*, 8(3), 205–217. <https://doi.org/10.1177/2319714519834400>.
- Sartono, A. 1997. *Manajemen Keuangan*, BPFE, Yogyakarta.
- Sekaran, Uma dan Roger Bougie. 2016. *Research Methods for Business*. Edisi Ketujuh. United Kingdom: John Wiley & Sons.
- Sugiyono. 2014. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Supatmi, Sutrisno, T., Saraswati, E., dan Purnomosidhi, B. 2019. The effect of related party transactions on firm performance: The moderating role of political connection in indonesian banking. *Business: Theory and Practice*, 20(2003), 81–92. <https://doi.org/10.3846/BTP.2019.08>.
- Tisna, G. A., dan Agustami, S. 2016. Pengaruh Good Corporate Governance Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan (Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (Bei) Tahun 2010-2014). *Jurnal Riset Akuntansi Dan Keuangan*, 4(2), 1035–1046. <https://doi.org/10.17509/jrak.v4i2.4038>.
- Umobong, A. A. 2017. Related party transactions and firms financial performance. *African Research Review*, 11(1), 60. <https://doi.org/10.4314/afrrev.v11i1.5>.
- Utama, C. A., dan Utama, S. 2014. Corporate governance, size and disclosure of related party transactions, and firm value: Indonesia evidence. *International Journal of Disclosure and Governance*, 11(4), 341–365. <https://doi.org/10.1057/jdg.2013.23>.
- Wahab, E. A., How, J., dan Verhoeven, P. 2007. The impact of the Malaysian code on corporate governance: Compliance, institutional investors and stock performance. *Journal of Contemporary Accounting & Economics*, 3(2), 106–129.
- Wahab, E. A. A., Haron, H., Lok, C. L., dan Yahya, S. 2011. Does corporate governance matter? Evidence from related party transactions in Malaysia. In *Advances in Financial Economics* (Vol. 14). [https://doi.org/10.1108/S1569-3732\(2011\)0000014009](https://doi.org/10.1108/S1569-3732(2011)0000014009).
- Wan, Y., dan Wong, L. 2015. Ownership, related party transactions and performance in China. *Accounting Research Journal*, 28(2), 143–159. <https://doi.org/10.1108/ARJ-08-2013-0053>.
- Wang, H. D, Cho, C. C., dan Lin, C. J. 2019. Related party transactions, business

- relatedness, and firm performance. *Journal of Business Research*, 101(May), 411–425. <https://doi.org/10.1016/j.jbusres.2019.01.066>.
- Wolfenshon, J. D. 1999. Pengertian dan Prinsip Dasar Good Corporate Governance (GCG). Artikel. President of The World Bank.
- Yilmaz, C., dan Buyuklu, A. H. 2016. Impacts of Corporate Governance on Firm Performance: Turkey Case with a Panel Data Analysis. *Eurasian Journal of Economics and Finance*, 4(1), 56–72. <https://doi.org/10.15604/ejef.2016.04.01.004>