

DAFTAR PUSTAKA

- Abor, J. and Biekpe, N. (2006). *An empirical test of the agency problems and capital structure of South Africa quoted SMEs*, *SA Journal of Accounting Research*, 20(1), 51-65.
- Abor, J. and Biekpe, N. (2009). *How do we explain the capital structure of SMEs in sub-Saharan Africa? Evidence from Ghana*, *Journal of Economic Studies*, 36(1), 83-97.
- Adrianto dan Wibowo, B. 2007. Pengujian Teori Pecking Order Pada Perusahaan-perusahaan Non Keuangan LQ45 Periode 2001-2005. *Manajemen Usahawan Indonesia*, XXXVI, volume 12, hal. 45-53
- Al-Sakran S.A. (2001). Leverage determinants in the absence of corporate tax system: the case of non-financial publicly traded corporations in Saudi Arabia, *Managerial Finance*, 27, 58-86.
- Amidu M. (2007). *Determinants of capital structure of banks in Ghana: an empirical approach*, *Baltic Journal of Management*, 2(1), 67-79.
- Astria, Tia. 2011. “Analisis Pengaruh Audit Tenure, Struktur Corporate Governance, Ukuran KAP terhadap Struktur modal”. *Diponegoro Journal of Accounting*.
- Basu, S. 1997. “The Conservatism Principle and The Asymmetric Timeliness of Earnings”. *Journal of Accounting and Economics* 24 (1): 3-37
- Bevan A.A. and Danbolt J. (2002). *Capital structure and its determinants in the United Kingdom – A de-compositional analysis*, *Applied Financial Economics*, 12(3), 159-170.
- Bhaduri S. (2002). *Determinants of corporate borrowing: some evidence from the Indian corporate structure*, *Journal of Economic and Finance*, 26, 200-215.
- Brigham, E.F dan J.F. Houston. 2005. *Dasar-Dasar Manajemen Keuangan*. Jakarta : Salemba Empat
- Booth L., Aivazian V., Demirgue-Kunt A. and Maksimovic V. (2001). *Capital structure in developing countries*, *The Journal of Finance*, 56(1), 87-130.
- Chakraborty, I. (2010). Capital structure in an emerging stock market: The case of India, *Research in International Business and Finance*, 24, 295-314.

- Chen. 2010. *A Study of Successful ERP – From the Organization Fit Perspective*. Journal of Systemics, Cybernetics and Informatics. Vol. 7 No. 4: 8–16.
- Dewanti, Oktadella. 2011. “Analisis Corporate Governance terhadap Struktur modal”. *Diponegoro Journal of Accounting*
- Damayanti, 2013, Pengaruh Struktur Aktiva, Ukuran Perusahaan, Peluang Bertumbuh Dan Profitabilitas Terhadap Struktur Modal (Studi Pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia), Jurnal Perspektif Bisnis, Vol.1, No.1, Juni 2013, ISSN: 2338-5111
- Daskalakis N, Psillaki M (2008). Do country of firm factors explain capital structure. Evidence from SMEs in France and Greece, *Applied Financial Economics*, 18, 87-97.
- Eriotis N. (2007). *How firm characteristics affect capital structure: an empirical study*, *Managerial Finance*, 33(5), 321-331.
- Fama, Eugene F and Jensen, M.C. 1983. “Agency Problems and Residual Claims”. *Journal of Law & Economics*, Vol. XXVI
- Frank M.Z. and Goyal V.K. (2004). Capital structure decisions: Which factors are reliably important?, EFA 2004 Maastricht Meetings Paper No. 2464, Tuck Contemporary Corporate Finance Issues III Conference paper.
- Fidyati, Nisa. 2004. “Pengaruh Mekanisme Corporate Governance terhadap Earning Management pada Perusahaan Seasoned Equity Offering (SEO)”. *Jurnal Ekonomi & Akuntansi*, Vol. 2 No. 1
- Financial Accounting Standard Board. 1980. “*Statement of Financial Accounting Concepts No. 8: Conceptual Framework of Financial Reporting*” (Stamford Connecticut).
- Gaud O., Jani E., Hoesli M. and Bender A. (2005). The capital structure of Swiss firms: An empirical analysis using dynamic panel data, *European Financial Management*, 11, 51-69.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Cetakan ke V. Semarang: Universitas Diponegoro
- Hall G., Hutchinson P. and Michaelas N. (2004). Determinants of the capital structure of European SMEs, *Journal of Business Finance and Accounting*, 31(5), 711-728.

- Hasan, Iqbal. 2006. *Analisis Data Penelitian Dengan Statistik*. Jakarta: Bumi Aksara
- Husnan, Suad. 2002. *Manajemen Keuangan: Teori dan Penerapan*. Yogyakarta : BPFE
- Ikatan Akuntansi Indonesia. 2004. “Standar Akuntansi Keuangan: Per 1 Oktober 2004”. Jakarta: Salemba Empat.
- Jensen, M.C and Meckling, W.H. 1976. “Theory of Firm: Managerial Behaviour, Agency Cost and Ownership Structure.” *Journal of Financial Economics*, pp. 305-360
- Joni dan Lina, 2010, Faktor-Faktor Yang Mempengaruhi Struktur Modal, Jurnal Bisnis Dan Akuntansi Vol. 12, No. 2, Agustus 2010, Hlm. 81 – 96
- Kayo, E.K. and Limura, H. (2010). Hierarchical determinants of capital structure, *Journal of Banking & Finance*, 35, 358-371.
- Kesuma, Ali., 2009, *Analisis Faktor yang Mempengaruhi Struktur Modal Serta Pengaruhnya Terhadap Harga Saham Perusahaan Real Estate Yang Go Public di Bursa Efek Indonesia*, Vol. 11, No. 1, Maret: hal 38-49.
- Lusangaji, Dumas, 2012, Pengaruh Ukuran Perusahaan, Struktur Aktiva, Pertumbuhan Perusahaan Dan Profitabilitas Terhadap Struktur Modal (Studi pada Perusahaan Makanan dan Minuman yang Tercatat di BEI), Jurnal.
- MacKie-Mason J.K. (1990). Do taxes affect corporate financing decisions?, *The Journal of Finance*, 45, 1471-1493.
- Mazur K. (2007). The determinants of capital structure choice: Evidence from Polish Companies, *International Atlantic Economic Society*, 13, 495-514.
- Masdari Mas'ud. 2008. “Analisis Faktor-faktor yang Mempengaruhi Struktur Modal dan Hubungannya terhadap Nilai Perusahaan,: *Manajemen dan Bisnis*
- Michaelas N., Chittenden F. and Poutziouris P. (1999). Financial policy and capital structure choice in UK SMEs: empirical evidence from company panel data, *Small Business Economics*, 12, 113-130.
- Modigliani F. and Miller M.H. (1958). The cost of capital, corporation finance and the theory of investment”, *American economic Review*, 48(3), 261-297.
- Modigliani F. and Miller M.H. (1963). Corporate income taxes and the cost of capital: a correction”, *American economic Review*, 53,.433-443.

- Mustafa, Abu Ziad; Mayer, Peter Edward. 2012. *Factor Affecting Labor Productivity in Building Project in the Gaza Strip*. Journal of Civil Engineering and Management. Vol. 13, No. 4, hal. 245-254
- Myers S.C. (1977). Determinants of capital borrowing, *Journal of Finance Economics*, 5, 5147-5175.
- Myers S.C. and Majluf N. (1984). Corporate financing and investment decisions when firms have information that investors do not have, *Journal of Financial Economics*, 13, 187-221.
- Padron Y.G., Apolinario R.M.C., Santana O.M., Marlel V.C.M. and Sales L.J. (2005). Determinant factors of leverage: An empirical analysis of Spanish corporations, *Journal of Risk Management*, 6, 60-68.
- Pettit R. and Singer R. (1985). Small business finance: a research agenda, *Financial Management*, Vol. 14, 97-112.
- Psillaki M. and Daskalakis N. (2009). Are the determinants of capital structure country or firm specific?", *Small Business Economic*, 33, 319-333.
- Quan V. (2002). A rational justification of the pecking order hypothesis to the choice of sources of financing, *Management Research News*, 25, 74-90.
- Rahayu, Dyah Sih. 2005. *Pengaruh Kepemilikan Saham Manajerial dan Institusional pada Struktur Modal Perusahaan*. Jurnal Akuntansi & Auditing. Volume 01/No. 02/Mei 2005: 181-197
- Riyanto, Bambang. 2009. *Dasar-Dasar Pembelanjaan Perusahaan*. BPFE Yogyakarta
- Saidi. 2004. *Faktor-faktor yang mempengaruhi Struktur Modal Pada Perusahaan Manufaktur Go Public di BEJ Tahun 1997-2002*. Jurnal Bisnis dan Ekonomi 11 (1). 44-58
- Santika, Rista Bagus dan Sudiyatno, Bambang, 2011, Menentukan Struktur Modal Perusahaan Manufaktur di Bursa Efek Indonesia, Dinamika Keuangan dan Perbankan, Nopember 2011, Hal: 172 - 182