

DAFTAR PUSTAKA

- Abbott, L.J., Park, Y. and Parker, S. (2000), "The effects of audit committee activity and independence on corporate fraud", *Managerial Finance*, Vol. 26 No. 11, pp. 55-67.
- Abbott, L.J., Parker, S. and Peter, G.F. (2004), "Audit committee characteristics and restatements", *Auditing: A Journal of Practice & Theory*, Vol. 23 No. 1, pp. 69-87.
- Al Mamun, A., Yasser, Q.R. and Rahman, M.A. (2013), "A discussion of the suitability of only one vs more than one theory for depicting corporate governance", *Modern Economy*, Vol. 4 No. 1, pp. 37-48.
- Bank Indonesia, 1998. Surat Keputusan Direksi Bank No.30/277/KEP/DIR tanggal 19 Maret 1998 tentang Cara Penilaian Tingkat Kesehatan Bank
- Bank Indonesia, 2000. Peraturan BI No.2/27/PBI/2000 tanggal 15 Desember 2000 tentang Bank Umum.
- Bank Indonesia. 2003. Peraturan BI No 5/25/PBI/2003 tentang Penilaian Kemampuan dan Kepatuhan (*Fit and Proper Test*)
- Bank Indonesia. 2006. Peraturan BI No 8/4/PBI/2006 tentang Penerapan GCG Bagi Bank Umum yang telah diubah dengan Peraturan Bank Indonesia Nomor 8/14/PBI/2006
- Bank Indonesia, 2007. Surat Edaran BI No 9/12/DPNP tanggal 30 Mei 2007 tentang Perihal Pelaksanaan *Good Corporate Governance* Bagi Bank Umum.
- Beasley, M.S. (1996), "An empirical analysis of the relationship between the board of directors composition and financial statement fraud", *The Accounting Review*, Vol. 71 No. 4, pp. 443-465.
- Beasley, M., Carcello, J., Hermanson, D. and Lapides, P. (2000), "Fraudulent financial reporting: consideration of industry traits and corporate governance mechanism", *Accounting Horizons*, Vol. 14 No. 4, pp. 441-54.
- Beasley, Mark S, (2001), "Relationships Between Board Characteristics and Voluntary Improvement in Audit Committee Composition and Experience", *Contemporary Accounting Research*, Winter, Vol. 18 No. 4 pp 545-570
- Bonazzi, L. and Islam, S.M.N. (2006), "Agency theory and corporate governance: a study of the effectiveness of the board in their monitoring of the CEO", *Journal of Modeling in Management*, Vol. 2 No. 1, pp. 7-23.

- Brigham, E.F. & M.C. Erhardt. 2005. *Financial Management Theory and Practice*, 11th Edition, Ohio : South Western
- Carcello, J.V., Hermanson, D.R. and Neal, T.L. (2002), "Disclosure in audit committee charters and reports", *Accounting Horizons*, Vol. 16 No. 4, pp. 291-304.
- Carcello, J.V., Neal, T.L., Palmrose, Z.-V. and Scholz, S. (2011), "CEO involvement in selecting board members, audit committee effectiveness, and restatements", *Contemporary Accounting Research*, Vol. 28 No. 2, pp. 396-430.
- Chan, K.C. and Li, J. (2008), "Audit committee and firm value: evidence on outside top executives as expert-independent directors", *Corporate Governance: An International Review*, Vol. 16 No. 1, pp. 16-31.
- Cohen, J.R., Krisnamoorthy, G. and Wright, A.M. (2002), "Corporate governance and audit process", *Contemporary Accounting Research*, Vol. 19 No. 4, pp. 573-594.
- Contessotto, C. and Moroney, R. (2013), "The association between audit committee effectiveness and audit risk", *Accounting and Finance*, Vol. 54 No. 2, pp. 393-418.
- Cohen, J. and Hanno, D. (2000), "Auditors' consideration of corporate governance and management control philosophy in preplanning and planning judgements", *Auditing: A Journal of Practice & Theory*, Vol. 19, pp. 133-46.
- Daniri Mas Ahmad, *Good Corporate Governance : Konsep dan Penerapannya di Indonesia*. Ray Indonesia, Jakarta, 2005.
- DeZoort, T., Hermanson, D., Archambeault, D. and Reed, S. (2002), "Audit committee effectiveness: a synthesis of the empirical audit committee literature", *Journal of Accounting Literature*, Vol. 21, pp. 38-75.
- Ismail, H., Takiah, M.I. and Mohid, M.R. (2008), "Corporate reporting quality, audit committee, and quality of audit", *Malaysian Accounting Review*, Vol. 7 No. 1, pp. 21-42.
- Fama, Eugene F. dan Jensen, M.C. 1983. Separation Of Ownership And Control. *Journal Of Law And Economics*, Vol. XXVI, Juni, hal. 301-326
- Hill, C.W.L. and Jones, T.M. (1992), "Stakeholder-agency theory", *Journal of Management Studies*, Vol. 29 No. 2, pp. 131-154.
- Hutchinson, M. and Gul, F.A. (2004), "Investment opportunity set, corporate governance practices and firm performance", *Journal of Corporate Finance*, Vol. 10 No. 4, pp. 595-614.

- Jensen, Michael C. And Meckling, William H. 1976. Theory of the Firm: Managerial Behavior. *Journal of Financial Economics*.
- Kahar, Soleman H. Abdul, 2008. Kepemilikan Manajerial terhadap Kebijakan Pendanaan dan Dividen. *Jurnal Keuangan dan Perbankan*.
- Kalbers, L.P. and Fogarty, T.J. (1993), "Audit committee effectiveness: an empirical investigation of the contribution of power", *Auditing: A Journal of Practice & Theory*, Vol. 12 No. 1, pp. 24-49.
- Kallamu, Basiru Salisu dan Saat, Nur Ashikin Mohd. 2014. Audit Committee Attributes and Firm Performance : Evidence From Malaysian Finance Companies. *Asian Review of Accounting Vol. 23 No. 3*.
- Keputusan Ketua Badan Pengawas Pasar Modal Dan Lembaga Keuangan Nomor: Kep-643/Bl/2012 Tentang Pembentukan dan Pedoman Pelaksanaan Kerja,
- Klein, A. (2002a), "Audit committee, board of director characteristics, and earnings management", *Journal of Accounting & Economics*, Vol. 33 No. 3, pp. 375-400.
- Klein, A. (2002b), "Economic determinants of audit committee independence", *The Accounting Review*, Vol. 77 No. 2, pp. 435-452.
- Koordinator Perekonomian RI No. KEP-49/M.EKON/II/ Tahun 2004 tentang pembentukan Komite Nasional Kebijakan Governance (KNKG),
- Reeb, D. and Upadhyay, A. (2010), "Subordinate board structures", *Journal of Corporate Finance*, Vol. 16 No. 4, pp. 469-486.
- Sukamulja, Sukmawati. 2004. Good Corporate Governance disektor Keuangan: Dampak GCG Terhadap Kinerja Perusahaan (Kasus di Bursa Efek Jakarta). *JurnalBenefit*.
- Siallagan, HomonagandanM.Machfoedz. 2006. "Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan."Simposium Nasional Akuntansi IX, Padang 23-26 Agustus 2006.
- Sufian, F. and Habibullah, M.S. (2010), "Does economic freedom fosters bank's performance Panel evidence from Malaysia", *Journal of Contemporary Accounting and Economics*, Vol. 6 No. 2, pp. 77-91.
- Syafiqurrahman, M., Andiarsyah, Wahyu dan Suciningsih, Wahyu, 2014. Analisis Pengaruh Corporate Governance dan Pengaruh Keputusan Pendanaan terhadap Kinerja Perusahaan Perbankan di Indonesia. *Jurnal Akuntansi Vol. XVIII No. 01 Januari*.
- Tao, N.B. and Hutchinson, M. (2013), "Corporate governance and risk management committee: the role of risk management and compensation committees",

Journal of Contemporary Accounting and Economics, Vol. 9 No. 1, pp. 83-99.

Turley, S. and Zaman, M. (2004), "The corporate governance effect of audit committees", *Journal of Management and Governance*, Vol. 8, pp. 305-32.

Turley, S. and Zaman, M. (2007), "Audit committee effectiveness: informal processes and behavioural effects", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 5, pp. 765-88.

Wan Ismail, W.A., Dustan, K. and Zijl, T.V. (2009), "Earnings quality and corporate governance following the implementation of Malaysian code on corporate governance", available at: www.af.polyu.edu.hk/jcae_af/2010/paper_p/Session%205.pdf (accessed February 22, 2013).

Wiseman, R.M., Cuevas-Rodríguez, G. and Gomez-Mejia, L.R. (2012), "Towards a social theory of agency", *Journal of Management Studies*, Vol. 49 No. 1, pp. 202-222.

www.idx.co.id.

www.bi.go.id

www.oksaham.co.id