

DAFTAR PUSTAKA

- Abor, J. (2005). *The effect of capital structure on profitability: an empirical analysis of listed firms in Ghana*. *Journal of Risk Finance*, 6(5), 438–445. <https://doi.org/10.1108/15265940510633505>
- Ahmad, N., & Alghusin, S. (2015). *The Impact of Financial Leverage , Growth , and Size on Profitability of Jordanian Industrial Listed Companies*, 6(16), 86–94.
- Alipour, M. (2013). *Has privatization of state-owned enterprises in Iran led to improved performance?* <https://doi.org/10.1108/IJCoMA-03-2012-0019>
- Andrews, W. A., & Dowling, M. J. (1998). *Explaining performance changes in newly privatized firms*. *Journal of Management Studies*, 35(5), 601–617. <https://doi.org/10.1111/1467-6486.00111>
- Arens, P., & Brouthers, K. D. (2001). *Key stakeholder theory and state owned versus privatized firms*. *Management International Review*, 41(4), 377–394.
- Assagaf, A., & Ali, H. (2017). *Determinants of Financial Performance of State-owned Enterprises with Government Subsidy as Moderator*, 7(4), 330–342.
- Astami, E. W., & Tower, G. (2006). *Accounting-policy choice and firm characteristics in the Asia Pacific region : An international empirical test of Costly Contracting Theory*, 41, 1–21. <https://doi.org/10.1016/j.intacc.2005.12.004>
- Astami, E. W., Tower, G., Rusmin, R., & Neilson, J. (2010). *The effect of privatisation on performance of state-owned-enterprises in Indonesia*. <https://doi.org/10.1108/13217341011045971>
- Aydın Unal, E., Unal, Y., & Isik, O. (2017). *The Effect Of Firm Size On Profitability: Evidence From Turkish Manufacturing Sector*. *Pressacademia*, 6(4), 301–308. <https://doi.org/10.17261/pressacademia.2017.762>
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). *Auditor industry specialization and earnings quality*. *Auditing*, 22(2), 71–97. <https://doi.org/10.2308/aud.2003.22.2.71>
- Bhattacharya, S. (2011). *Auditor Industry Specialization and Earnings response coefficient: A New Zealand perspective* A dissertation submitted to Auckland University of Technology in partial fulfilment of the degree of Master of Business.
- BPS RI. (2017). *Statisitik Keuangan Badan Usaha Milik Negara dan Badan Usaha Milik Daerah 2017*. *Badan Pusat Statisitik RI*. Jakarta.
- Brouthers, K. D., & Bamossy, G. J. (1997). *The Role of key stakeholders in the*

- international joint venture negotiations: Case studies from Eastern Europe. Journal of International Business Studies*, 28(2), 285–308.
<https://doi.org/10.1057/palgrave.jibs.8490102>
- DeAngelo, L. E. (1981). *Auditor size and audit fees. Journal of Accounting and Economics*, 3(May), 183–199.
- Dewan Standar Akuntansi Syariah - IAI. (2016). PSAK 101 Tentang Penyajian Laporan Keuangan Syariah. *Standar Akuntansi Keuangan Syariah*, (1), 101.41.
- Fitra, Safrezi. (2018). Utang BUMN Mengancam Keuangan Negara di <https://katadata.co.id>
- Iffah, Z., Abdullah, B., Almsafir, M. K., & Al-smadi, A. A. (2015). *Transparency and Reliability in Financial Statement: Do They Exist? Evidence from Malaysia*, (October), 29–43.
- Jan Habib, H., Khan, F., & Imran Wazir, M. (2016). *Impact of Debt on Profitability of Firms; Evidence From Non-Financial Sector of Pakistan. City University Research Journal*, 6(01), 1–80. Retrieved from [http://www.cityuniversity.edu.pk/curj/Journals/Journal/Jan 2016/artcile 06a.pdf](http://www.cityuniversity.edu.pk/curj/Journals/Journal/Jan%202016/artcile%2006a.pdf)
- Javed, Z. H., Rao, H., Akram, B., & Nazir, M. F. (2015). *Effect of Financial Leverage on Performance of the Firms: Empirical Evidence from Pakistan. SPOUDAI Journal of Economics and Business*.
- Jensen, M. C.;Meckling, W. H. (1976). *Theory of the firm: managerial behavioragency and ownership structure. Journal of Financial Economics*, 3, 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Laffont, J.-J., & Tirole, J. (1991). *The Politics Of Government Decision-Making: A Theory Of Regulatory Capture*, 106(4), 1089–1127.
- Lalinsky, T. (2013). *Firm Competitiveness Determinants: Results of a Panel Data Analysis. SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2548947>
- Lall, S. (2001). *Competitiveness indices and developing countries: An economic evaluation of the global competitiveness report. World Development*, 29(9), 1501–1525. [https://doi.org/10.1016/S0305-750X\(01\)00051-1](https://doi.org/10.1016/S0305-750X(01)00051-1)
- Liargovas, P., & Skandalis, K. (2010). Factors Affecting Firm Competitiveness: The Case of Greek Industry, 1–29.
- Mirzaei, A., Liu, G., & Moore, T. (2011). *Does Market Structure Matter on Banks ' Profitability and Stability? Emerging versus Advanced Economies. Brunnel University London Working Paper, October 20(11–12)*.
- Mrad, M., & Hallara, S. (2012). *The impact of residual government ownership on performance and value creation: The Case of privatized French companies*, 62, 473–488. <https://doi.org/10.1016/j.sbspro.2012.09.078>

- Pranoto, Toto. (2017). Catatan Akhir BUMN di <https://news.detik.com>
- Serrasqueiro, Z. S., & Maçãs Nunes, P. (2008). *Performance and size: Empirical evidence from Portuguese SMEs*. *Small Business Economics*, 31(2), 195–217. <https://doi.org/10.1007/s11187-007-9092-8>
- Uhlenbruck, N., & Castro, J. de. (1998). *Privatization from the Acquirer's Perspective: a Mergers and Acquisitions Based Framework*. *Journal of Management Studies*, 35(5), 619–640. <https://doi.org/10.1111/1467-6486.00112>
- Voulgaris, F., & Lemonakis, C. (2014). *The Journal of Economic Asymmetries Competitiveness and profitability: The case of chemicals , pharmaceuticals and plastics*. *The Journal of Economic Asymmetries*, 11, 46–57. <https://doi.org/10.1016/j.jeca.2014.04.003>