

## DAFTAR PUSTAKA

- AAOFI. (2008). *Governance Standards for Islamic Financial Institutions*.
- AAOFI. (2010). *Governance Standard for islamic financial institutions, Accounting and Auditing Organization for iIslamic Financial Institutions, Bahrain*.
- Ajili, H., & Bouri, A. (2018). Corporate governance quality of Islamic banks: measurement and effect on financial performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 11(3), 470–487. <https://doi.org/10.1108/IMEFM-05-2017-0131>
- Al Nashmi, A. (2002). *Improving the Shari'a supervisory boards' identity and practices to fulfill the needs of Islamic financial institutions*.
- Al Qari, M. (2002). *The independence of the Shari'a supervisory boards' members*. 1–19.
- Alnasser, S. A. S., & Muhammed, J. (2012). Introduction to corporate governance from Islamic perspective. *Humanomics*. <https://doi.org/10.1108/08288661211258110>
- Ammann, M., Oesch, D., & Schmid, M. M. (2011). Corporate governance and firm value: International evidence. *Journal of Empirical Finance*. <https://doi.org/10.1016/j.jempfin.2010.10.003>
- Ari, P. (2015). Dewan Pengawas Syariah Dan Pengungkapan. *Dewan Pengawas Syariah Dan Pengungkapan Aspek Lingkungan, Produk Dan Jasa Pada Bank Syariah, 1*, 169–170.
- Bakr, M. (2001). *Controlling standards for Islamic financial institutions*. 1–20.
- Black, B. S., Jang, H., & Kim, W. (2006). Does Corporate Governance Predict Firms' Market Values? Evidence from Korea. *Journal of Law, Economics, and Organization*, 22(2), 366–413. <https://doi.org/10.1093/jleo/ewj018>
- Brick, I. E., Palmon, O., & Wald, J. K. (2006). CEO compensation, director compensation, and firm performance: Evidence of cronyism? *Journal of Corporate Finance*. <https://doi.org/10.1016/j.jcorpfin.2005.08.005>
- Brooks , Leonard J, P. D. (2012). *Business and Professional Ethics for Directors, Executives and Accountants* (7th ed.). United States of America: South Western Cengage Learning.
- Brown, L. D., & Caylor, M. L. (2006). Corporate governance and firm valuation. *Journal of Accounting and Public Policy*. <https://doi.org/10.1016/j.jaccpubpol.2006.05.005>
- Bukair, A. A., & Abdul Rahman, A. (2015). Bank performance and board of

- directors attributes by Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*. <https://doi.org/10.1108/IMEFM-10-2013-0111>
- Bukhari, K. S., Awan, H. M., & Ahmed, F. (2013). An evaluation of corporate governance practices of Islamic banks versus Islamic bank windows of conventional banks: A case of Pakistan. *Management Research Review*. <https://doi.org/10.1108/01409171311315003>
- Chan, K. C., & Li, J. (2008). Audit committee and firm value: Evidence on outside top executives as expert-independent directors. *Corporate Governance: An International Review*. <https://doi.org/10.1111/j.1467-8683.2008.00662.x>
- Chariri. (2012). *Analisis Pengaruh Islamic Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility (Studi Kasus Pada Bank Syariah Di Asia)*, 168–182.
- Cheung, Y. L., Jiang, P., Limpaphayom, P., & Lu, T. (2008). Does corporate governance matter in China? *China Economic Review*. <https://doi.org/10.1016/j.chieco.2008.01.002>
- Conyon, M. J., & Murphy, K. J. (2007). The prince and the pauper? Ceo pay in the United States and United Kingdom. In *Corporate Governance and Corporate Finance: A European Perspective*. <https://doi.org/10.4324/9780203940136>
- Conyon, M. J., & Schwalbach, J. (2000). Executive Compensation: Evidence from the UK and Germany. *Long Range Planning*. [https://doi.org/10.1016/s0024-6301\(00\)00052-2](https://doi.org/10.1016/s0024-6301(00)00052-2)
- Daniri, A. (2014). *Lead by GCG*. Jakarta: Gagas Bisnis Indonesia.
- Darmadi, S. (2013). Corporate governance disclosure in the annual report. *Humanomics*. <https://doi.org/10.1108/08288661311299295>
- Dobson, J. (1993). Moral Hazard , Adverse Selection and Reputation : A Synthesis. *Managerial Finance*, 19(6), 2–8. <https://doi.org/10.1108/eb013725>
- Fama, E. F., & Jensen, M. C. (2008). Separation of ownership and control. In *The Value Creating Board: Corporate Governance and Organizational Behaviour*. <https://doi.org/10.4324/9780203888711>
- Fung, S., Jo, H., Fung, S., & Jo, H. (2009). *Agency problems in stock market-driven acquisitions*. <https://doi.org/10.1108/14757700911006958>
- Ghayad, R. (2008). Corporate governance and the global performance of Islamic banks. *Humanomics*, 24(3), 207–216.

<https://doi.org/10.1108/08288660810899368>

Ghozali, I. (2016). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 23* (8th ed.). Semarang: Badan Penerbit Universitas Diponegoro.

GIFR. (2019). *Global Islamic Financial Report*.

Grassa, R. (2013). Shariah supervisory system in Islamic financial institutions: New issues and challenges: A comparative analysis between Southeast Asia models and GCC models. *Humanomics*. <https://doi.org/10.1108/H-01-2013-0001>

Hamza, H. (2013). Sharia governance in Islamic banks: effectiveness and supervision model. *International Journal of Islamic and Middle Eastern Finance and Management*. <https://doi.org/10.1108/IMEFM-02-2013-0021>

HASAN, Z. (2009). Corporate Governance from Western and Islamic Perspectives. *The Islamic Quarterly*.

Hsu, W. Y., & Petchsakulwong, P. (2010). The impact of corporate governance on the efficiency performance of the Thai non-life insurance industry. *Geneva Papers on Risk and Insurance: Issues and Practice*. <https://doi.org/10.1057/gpp.2010.30>

Issa, M. (2009). *Conflicts of interest in the work of Shari'a supervisory boards*. 1–25. Bahrain: Proceedings of Eighth Annual Conference of AAOIFI.

Jaeckle, T. (2010). Conflict of Interest in Policing: Problems, Practices, and Principles. Cindy Davids. Conflict of Interest in Policing: Problems, Practices, and Principles. Sydney: Institute of Criminology Press 2008. 287 pp. *Policing: An International Journal of Police Strategies & Management*, 33(2), 399–400. <https://doi.org/10.1108/13639511011044966>

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

Karamanou, I., & Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: An empirical analysis. *Journal of Accounting Research*. <https://doi.org/10.1111/j.1475-679X.2005.00177.x>

Kartika, I. (2014). *Pengaruh Penerapan Good Corporate Governance oleh Dewan Komisaris, Dewan Direksi, Komite-komite dan Dewan Pengawas Syariah terhadap Kinerja Perbankan pada Bank Umum Syariah di Indonesia tahun 2010-2013*.

Kato, T., & Kubo, K. (2006). CEO compensation and firm performance in Japan: Evidence from new panel data on individual CEO pay. *Journal of the*

*Japanese and International Economies.*  
<https://doi.org/10.1016/j.jjie.2004.05.003>

Khoirudin, A. (2013). Corporate governance dan pengungkapan Islamic social reporting pada perbankan syariah di Indonesia. *Accounting Analysis Journal*, 2.

Kreps. (1990). *A Course in Microeconomic Theory*. New Jersey: Princeton University Press.

Larcker, D. F., Richardson, S. A., & Tuna, I. (2007). Corporate governance, accounting outcomes, and organizational performance. *Accounting Review*.  
<https://doi.org/10.2308/accr.2007.82.4.963>

Lee, S. P., & Isa, M. (2015). Directors' remuneration, governance and performance: the case of Malaysian banks. *Managerial Finance*.  
<https://doi.org/10.1108/MF-08-2013-0222>

Linda, A. (2012). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Laporan Tahunan. *Dinamika Akuntansi*, 4, 55–63.

Magalhães, R., & Al-Saad, S. (2013). Corporate governance in Islamic financial institutions: The issues surrounding unrestricted investment account holders. *Corporate Governance (Bingley)*.  
<https://doi.org/10.1108/14720701311302404>

Main, B. G. M., Bruce, A., & Buck, T. (1996). Total Board Remuneration and Company Performance. *The Economic Journal*.  
<https://doi.org/10.2307/2235204>

Manik, T. (2011). Analisis pengaruh kepemilikan manajemen, komisaris independen, komite audit, umur perusahaan terhadap kinerja keuangan (studi empiris perusahaan property dan real estate di BEI). *JEMI*, 2.

Markonah, Cahaya, Y. F., & Riwayati, H. E. (2016). The Effect of Banking Company Performance toward Good Corporate Governance Listed in Indonesia Stock Exchange. *Procedia - Social and Behavioral Sciences*.  
<https://doi.org/10.1016/j.sbspro.2016.05.024>

Megasari, D. (n.d.). *Pengaruh peran komite audit dan dewan pengawas syariah dalam mewujudkan*.

Menne, F. (2016). Evidence of CSR Practices of Islamic Financial Institutions in Indonesia. In *Advances in Islamic Finance, Marketing, and Management*.  
<https://doi.org/10.1108/978-1-78635-899-820161018>

Merhebi, R., Pattenden, K., Swan, P. L., & Zhou, X. (2006). Australian chief executive officer remuneration: Pay and performance. *Accounting and Finance*. <https://doi.org/10.1111/j.1467-629x.2006.00178.x>

- Mersni, H., & Ben Othman, H. (2016). The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-11-2014-0039>
- Mollah, S., Hassan, M. K., Al Farooque, O., & Mobarek, A. (2017a). The governance, risk-taking, and performance of Islamic banks. *Journal of Financial Services Research*. <https://doi.org/10.1007/s10693-016-0245-2>
- Mollah, S., Hassan, M. K., Al Farooque, O., & Mobarek, A. (2017b). The governance, risk-taking, and performance of Islamic banks. *Journal of Financial Services Research*, 51(2), 195–219. <https://doi.org/10.1007/s10693-016-0245-2>
- Mollah, S., & Zaman, M. (2015). Shari'ah supervision, corporate governance and performance: Conventional vs. Islamic banks. *Journal of Banking and Finance*. <https://doi.org/10.1016/j.jbankfin.2015.04.030>
- Nathan Garas, S. (2012). The conflicts of interest inside the Shari'a supervisory board. *International Journal of Islamic and Middle Eastern Finance and Management*, 5(2), 88–105. <https://doi.org/10.1108/17538391211233399>
- Nguyen, T., Locke, S., & Reddy, K. (2014). A dynamic estimation of governance structures and financial performance for Singaporean companies. *Economic Modelling*. <https://doi.org/10.1016/j.econmod.2014.03.013>
- OECD. (2015). G20/OECD Principles of Corporate Governance, The Organization for Economic Cooperation and Development, Paris,. Retrieved August 10, 2019, from [www.oecd.org/corporate/principles-corporate-governance.htm](http://www.oecd.org/corporate/principles-corporate-governance.htm)
- Price, R., Román, F. J., & Rountree, B. (2011). The impact of governance reform on performance and transparency. *Journal of Financial Economics*. <https://doi.org/10.1016/j.jfineco.2010.08.005>
- Rajput, N., & Joshi, B. (2014). Shareholder Types, Corporate Governance and Firm Performance: An Anecdote from Indian Corporate Sector. *Asian Journal of Finance & Accounting*. <https://doi.org/10.5296/ajfa.v7i1.6070>
- Renders, A., Gaeremynck, A., & Sercu, P. (2010). Corporate-governance ratings and company performance: A cross-European study. *Corporate Governance: An International Review*. <https://doi.org/10.1111/j.1467-8683.2010.00791.x>
- Sheikh, N. A., & Kareem, S. (2015). The Impact of Board Structure , Ownership Concentration , and CEO Remuneration on Performance of Islamic Commercial Banks in Pakistan. *Pakistan Journal of Islamic Research*, 15, 49–59.
- Soemarso S.R. (2017). *Etika dalam Bisnis & Profesi Akuntan dan Tata Kelola*

*Perusahaan.*

- Sugiyono. (2014). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Wild, J. J. (1996). The Audit Committee and Earnings Quality. *Journal of Accounting, Auditing & Finance*.  
<https://doi.org/10.1177/0148558X9601100206>
- Yin, F., Gao, S., Li, W., & Lv, H. (2012). Determinants of audit committee meeting frequency: evidence from Chinese listed companies. *Managerial Auditing Journal*, 27(10), 425–444.  
<https://doi.org/10.1108/02686901211218003>
- Zhou, X. (2000). CEO pay, firm size, and corporate performance: Evidence from Canada. *Canadian Journal of Economics*. <https://doi.org/10.1111/0008-4085.00013>