

## DAFTAR PUSTAKA

- Hak cipta milik IBIKKG (Institut Bisnis dan Informasi Kwik Kian Gie)**
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:  
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,  
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
- Hak Cipta Dilindungi Undang-Undang
- Alijoyo, Antonius, Darwin, Ali, & Gunandi, Eddie M. (2010), *Komite Audit yang Efektif: Paduan untuk Komisaris, Direksi, dan Komite Audit Perusahaan Publik dan BUMN*, Jakarta: Ray Indonesia.
- Al-Matari, Ebrahim Mohammed (2014), The Measurements of Firm Performance's Dimensions, *Asian Journal of Finance & Accounting* ISSN 1946-052X 2014, Vol. 6, No. 1.
- Barokah, Zuni (2013), *An Analysis Of Corporate Related-Party Disclosure In The Asia-Pacific Region*, Working paper in The School of Accountancy Faculty of Business Queensland University of Technology Brisbane, Australia.
- Basalighe, Ali, khansalar, Ehsan (2016), A Review of the Relationship between Corporate Financial Performance and the Level of Related Party Transactions among Listed Companies on Tehran Stock Exchange, dipublikasikan di *International Journal of Economics and Finance*; Vol. 8, No. 7.
- Benson, Bradley Warren (2006), *Reexamining the Managerial Ownership Effect on Firm Value*, United States: Southern Illinois University Carbondale.
- Bowerman, Bruce. L., Richard T.O. Connell., Emilys S. Murphree (2014), *Business Statistics in Practice*, New York: McGraw-Hill.
- Chartered Financial Analyst Institute Institute (2009), *Related Party Transaction: Cautionary Tales for Investor in Asia*, Asia-Pacific: CFA Institute Centre for Financial Market Integrity.
- Chien, Chu-Yang., Hsu, Joseph C. S. (2010), The Role of Corporate Governance in Related Party Transactions, dipublikasikan di *SSRN Electronic Journal* 2010.
- Glaessens, Stijn, Djankov, Simeon & Lang, Larry H.P. (2000), The Separation of Ownership and Control in East Asian Corporations, dipublikasikan di *Journal of Financial Economics* 58.
- Company Act (2013), *Related Party and Arm's Length Transaction under The Companies Act*, diakses pada 8 Desember 2016, <http://www.hpac.com>.
- Dahya, Jay, Orlin Dimitrov and John McConnell (2008), Dominant Shareholders, Corporate Boards, and Corporate Value: A Cross-Country Analysis, *Journal of Financial Economics* 87 (1): 73–100
- Egon Zehnder International (2000), *Corporate Governance and the Role of the Board of Directors*. Australia: Egon Zehnder International.
- Fahlenbrach, Rüdiger & Stulz, René M. (2008), *Managerial ownership dynamics and firm value*, dipublikasikan di Fisher College of Business *Working Paper* 2007.
- Forum for Corporate Governance in Indonesia, *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*, Jilid II, Jakarta: FCGI.
- Gallery, Gerry T. and Gallery, Natalie and Supranowicz, Matthew G. (2008), Cash-Based Related Party Transactions in New Economy Firms. *Accounting Research Journal* 21(2): 147-166.
- Ghozali, Imam (2013), *Applikasi Analisis Multivariat dengan Program SPSS*, Semarang: Badan Penerbit Universitas Diponegoro.



- Gitman, Lawrence. J., Chad, J. Zutter (2015), *Principle of Managerial Finance fourteenth edition*, Global Edition, United States Edition: Pearson.
- Gordon, Elizabeth A., Henry, Elaine & Palia, Darius (2004), *Related Party Transactions and Corporate Governance*, in Mark Hirschey, Kose John and, Anil K. Makhija (ed.) *Corporate Governance (Advances in Financial Economics, Volume 9)* Emerald Group Publishing Limited, pp.1 – 27.
- Huang, Derek-Teshun, Liu, Zhien-Chia (2010), A study of the relationship between related party transactions and firm value in high technology firms in Taiwan and China, dipublikasikan di *African Journal of Business Management* Vol. 4(9), pp. 1924-1931, 4 August, 2010.
- Hubbard, Gleen R. & Palia, Darius (1995), *Benefit of Control, Managerial Ownership, and The Stock Return of Acquiring Firms*, NBER Working Paper Series.
- Ikatan Akuntan Indonesia (2015), *Standar Akuntansi Keuangan*, PSAK 7: Transaksi pihak berelasi, revisi 2010.
- Jensen, Michael C. & Meckling, William H. (1976), Theory of the Firm: Managerial Behaviour, Agency Cost and Ownership Structure, *Journal of Financial Economics* 3: 305-360.
- Jian, Ming & Wong, T. J., (2003), *Earnings Management and Tunneling through Related Party Transactions: Evidence from Chinese Corporate Groups*, Working Paper in Hong Kong University of Science and Technology.
- Juliarjo, Agung, Tower, Greg, Zahn, Mitchell Van der & Rusmin, Rusmin (2013), Managerial Ownership Influencing Tunnelling Behaviour, dipublikasikan di *Australasian Accounting, Business and Finance Journal*, Volume 7 , Issue 2, Article 3.
- Kazimoto, Paluku (2016), Working Capital Management and Financial Performance of selected companies in Kampala, *International Journal of Research in IT, Management and Engineering* ISSN 2249-1619, Impact Factor: 6.123, Volume 6 Issue 04, April 2016.
- Munir, Sa'adiah., Saleh, M. Norman., Jaffar, Romlah., & Yatim, Puan. (2013), Family Ownership, Related Party Transaction and Earning Quality, dipublikasikan di *Asian Academy of Management Journal of Accounting and Finance*, Vol. 9, No. 1, pp. 129-153.
- OECD (2009), *Guide on Fighting Abusive Related Party Transactions in Asia, Corporate Governance Series*. OECD Publishing.
- OECD (2012), *Related Party Transactions and Minority Shareholder Right*, OECD Publishing.
- OECD (2014), *Improving Corporate Governance in India: Related Party Transactions and Minority Shareholder Protection*, Corporate Governance, OECD Publishing.
- Okoro, Godsday Edesiri dan Jeroh, Edirin (2016), “Does Related Party Transactions Affect Financial Performance of Firms in Nigeria?”, *Business Trends*, vol. 6 no.2 2016:47-52.

C

**Hak cipta milik IBI KKGIstitut Bisnis dan Informatika Kwik Kian Gie**

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

- (C) Hak cipta Institut Bisnis dan Informatika Kwik Kian Gie**
- Ross, Stephen A., Westerfield, Randolph W., Jordan D., Bradford, & Tan, Ruth (2012), *Fundamental of Corporate Finance, Asia Global Edition*, New York: Mc Graw Hill Irwin.
- Ruan, Wenjuan, Tian, Gary & Ma, Shiguang (2011), Managerial Ownership, Capital Structure and Firm Value: Evidence from China's Civilian-run Firms, *Australasian Accounting, Business and Finance Journal* Vol. 5.
- Schroeder, Richard D., Clark, Myrtle W. & Cathey, Jack W. (2014), *Financial Accounting Theory and Analysis Text and Cases eleventh edition*, USA: Wiley.
- Scott, William R. (2015), *Financial Accounting Theory seventh edition*, Toronto: Pearson.
- Sharma, Anil K. (2010), Economic Value Added (EVA) - Literature Review, dipublikasikan di *International Journal of Economics and Finance*.
- Shleifer, A., & Vishny, R. W. (1997), A Survey of Corporate Governance, *Journal of Finance*, 52, 737–783.
- Simoneti, Marko & Gregoric, Aleksandra (2004), Managerial ownership and corporate performance in Slovenian post-privatisation period, *The European Journal of Comparative Economics* Vol. 1, n. 2, 2004, pp. 217-241.
- Sri Widari, Ni Wayan, Subroto, Bambang & Fuad, Aulia (2015), Market Reaction on the Information of Related Party Transaction Disclosure: An Event Study on Public Companies in Indonesia, dipublikasikan di *Imperial Journal of Interdisciplinary Research (IJIR)*.
- Srinivasan, Padmini (2013), *An Analysis of Related-Party Transactions in India*, Working Paper no: 402, Indian Institute of Management Bangalore
- Stamford, Joe Brady (2016), *Wells Fargo's Webber cast in referee's role on governance*, diakses 6 Desember 2016, <http://www.tradewindsnews.com>.
- Subramanyam K. R. (2014), *Financial Statement Analysis eleventh edition*, International Edition, New York: Mc Graw Hill Irwin.
- Suharyanto, (2016), *Perkembangan Indeks Produksi Industri Manufaktur 2014-2016*, diunduh tanggal 6 Desember 2016, pp 1 & 9, <https://www.bps.go.id>.
- Suri, Savesh dan Hadad, Muliama D. (2104), *The Indonesia Corporate Manual, First Edition*, diakses 6 Desember 2016, <https://www.ifc.org>.
- The World Bank (2006), “*Protecting Minority Investors: Why it matters?*”, diakses tanggal 6 Desember, <http://www.doingbusiness.org>.
- Tsai, Ching-Chieh, Chang, Ling-E., & Chang, Yuang-Lin (2015), Related Party Transactions and Corporate Value, dipublikasikan di *Journal of Economics, Business and Management*, Vol. 3, No. 10.
- Ullah, Hamid, Shah, Attaullah (2015), Related Party Transactions And Corporate Governance Mechanisms: Evidence From Firms Listed On The Karachi Stock Exchange, dipublikasikan di *Pakistan Business Review*, Vol. 17, No. 3, pp. 663-680, 2015
- Utama, Sidharta, Utama, Cynthia A., & Yuniasih, Rafika (2010), Related Party Transaction - Efficient Or Abusive: Indonesia Evidence, dipublikasikan di *Asia Pacific Journal of Accounting and Finance* Volume 1.

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Uwadiae, Oduware (2014), *Related party disclosures (Part I)*,  
<https://www2.deloitte.com>.

Wang, Jiwei, Yuan, H. (2012), *The Impact of Related Party Sales by Listed Chinese Firms on Earnings Informativeness and Analysts' Forecasts*, Research Collection School Of Accountancy, Singapore Management University Institutional Knowledge at Singapore Management University

Wardani, Ratna (2012), *Transaksi Pihak Berelasi Banyak yang Tidak Dilaporkan*, diakses pada 6 Desember 2016, <http://akuntanonline.com>.

**Hak cipta dilindungi oleh IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)**

**Institut Bisnis dan Informatika Kwik Kian Gie**

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.