

DAFTAR PUSTAKA

- Abbott *et al.* 2000, *The Effectiveness of Blue Ribbon Committee Recommendations in Mitigating Financial Misstatement : An Empirical Study.*
- Abor, J., dan Biekpe, N. 2006. *An Empirical Test of Agency Problem and Capital Structure of South African Quoted SMEs.* SAJAR, Vol. 20, No. 1, 51-65.
- Ali Irfan, 2002, *Pelaporan Keuangan dan Asimetri Informasi dalam Hubungan Agensi*, Lintasan Ekonomi Vol. XIX.
- Alijoyo, A., dan S. Zaini. 2004. *Komisaris Independen: Penggerak Praktik GCG di Perusahaan.* PT Indeks Kelompok Gramedia.
- Anderson *et. al.*, 2002, *Founding Family Ownership and the Agency Cost of Debt.* Jurnal of Financial Economics.
- Arifin, 2003, *Masalah Agensi dan Mekanisme Kontrol pada Perusahaan dengan Struktur Kepemilikan Terkonsentrasi yang Dikontrol Keluarga : Bukti dari Perusahaan Publik di Indonesia*, Diserta Pascasarjana FEUI.
- Ariyoto, 2000, *Good Corporate Governance dan Konsep Penegakannya di BUMN dan Lingkungan Usahanya*, Usahawan No. 10 tahun XXIX.
- Asbaugh, Hollis, Collins, Daniel W., LaFond, Ryan. 2004. *Corporate governance and the cost of equity capital.* Working paper, University of Wisconsin.
- Ayub, 2008, *Pengaruh Family Ownership terhadap Cost of Debt*, Tesis FEUI.
- Beasley *et al.* 1996, *The Effect of Audit on the Quality of Earnings Management*, Contemporary Accounting Research.
- Berle dan Means, 1932, *The Modern Corporation and Private Property*, New York : Macmillan.
- Bhojraj, S., dan Sengupta, P. 2003. *Effect of Corporate Governance on Bond Ratings and Yields: The Role of Institutional Investors and Outside Directors.* Journal of Business, 76 (3), 455-475.
- Black, B., Jang, H., dan Kim, W. 2003. *Does Corporate Governance Affect Firm Value?* Working Paper
- Blom, Jasper *et al.*, 2006. *Corporate Governance and Cost Of Debt.* Journal of Economic. Faculty of Economics. Erasmus University Rotterdam.

- Boubakri dan Ghouma, 2010, *Control/Ownership Structure, Creditor Rights Protection, and the Cost of Debt Financing : International Evidence*, Journal of Banking and Finance 34.
- Brancato, 1997, *Institutional Investors and Corporate Governance*, USA : Mc Graw – Hill.
- Cadbury, 1992, *The Report of The Cadbury Committee on Financial Aspects of Corporate Governance : The Code of Best Practice*.
- Chaganti dan Damanpour, 1991, *Institutional Ownership, Capital Structure, and Firm Performance*, Strategic Management Journal.
- Chen, Y.M. dan Jian J.Y. 2006. *The Impact of Information Disclosure and Transparency Rankings System (IDTRs) and Corporate Governance Structure on Interest Cost of Debt*. Working Paper, Taiwan: National Yunlin University of Science and Technology.
- Chtourou, S.M., Jean B., dan Lucie C. 2001. *Corporate Governance and Earnings Management*. Working Paper. Canada: University Laval Quebec City.
- Claessens, 2003, *Corporate Governance and Development Focus*, Global Corporate Governance Forum.
- Crutchley, C.E, Jensen M.R.H., Jahera, J.S. Jr., dan Raymond, J.E. 1999. *Agency problems and the simultanety of financial decesion making the role of institusional ownership*. International Review of Financial Analysis.
- Daniri, 2005, *Good Corporate Governance : Konsep dan Penerapannya di Indonesia*, Jakarta : Ray Indonesia.
- Demsetz dan Lehn, 1985, *The Structure of Ownership and the Theory of The Firm*. Journal of Law and Economics.
- Dyck dan Zingales, 2004, *Control Premiums and the Effectiveness of Corporate Governance Systems*, Journal of Applied Corporate Finance 16.
- Eisenhardt, Kathleen. 19889. *Agency Theory: An Assessment and Review*. The Academy Management Review. Vol. 14 No. 1
- Elyasiani *et. al.*, 2010, *Institutional Ownership Stability and The Cost of Debt*, Journal of Financial Markets 13.
- Fabozzi, 2007, *Brand Market, Analysis and Strategies*, Prentice Hall, Inc. 4th edition.
- Fajari, 2004, *Good Corporate Governance, Sebuah Keharusan*, 2 September.

- FCGI. 2003. *Corporate Governance: Tata Kelola Perusahaan*. FCGI, edisi 3.
- Godfrey *et al.*, 2010, *Accounting Theory*, John Wiley & Sons, Inc.
- Greene, 2003, *Econometric Analysis*, Prentice Hall, Inc.
- Gujarati, Damodar N. 2009. *Basic Econometrics*. McGraw Hill 5th edition.
- Hoesada, 2000, *State of Art : Pengembangan Corporate Governance di Indonesia*, Media Akuntansi, Jakarta.
- IICD-CIPE Indonesia GCG Scorecard. 2007
- Jensen dan Warner, 1988, *The Distribution of Power Among Corporate Managers, Shareholders and Directors*, Journal of Financial Economics.
- Jensen, Michael C., dan William Meckling. 1976. *Theory of the firm: Managerial behavior, agency cost, and capital structure*. Journal of Financial Economics, 3: 305-360.
- Juniarti dan A. A. Sentosa. 2009. *Pengaruh Good Corporate Governance, Voluntary Disclosure terhadap Biaya Utang (Cost of Debt)*. Jurnal Akuntansi Keuangan, Vol. 11, No.2, November, 88-100.
- Kaihatu, 2006, *Good Corporate Governance dan Penerapannya di Indonesia*, Jurnal Manajemen dan Kewirausahaan, Vol. 8.
- Kraus dan Litzenberger, 1973, *A State Preference Model of Optimal Financial Leverage*, Journal of Finance.
- Lease *et. al.*, 1988, *The Market Value of Control in Publicly Traded Corporations*, Journal of Financial Economics.
- Maksum, Azhar. 2005. *Tinjauan Atas Good Corporate Governance Di Indonesia. Pidato Pengukuhan Jabatan Guru Besar Tetap dalam Bidang Ilmu Akuntansi Manajemen*. Palembang: Fakultas Ekonomi Universitas Sumatera Utara.
- Myers, Stewart C., 1977. *Deteminants of corporate borrowing*. Journal of Financial Economics 5,147-175.
- Nachrowi dan Usman, 2006, *Pendekatan Populer dan Praktis Ekonometrika untuk Analisis Ekonomi dan Keuangan*, Jakarta : Lembaga Penerbit FEUI.
- Newell dan Wlison, 2002, *A Premium For Good Governance*, The McKinsey Quartely.

- Piot, C., dan Piera, F.M. 2007. *Corporate Governance, Audit Quality, and The Cost of Debt Financing of French Listed Companies*.
- Pranoto, 2000, *Analisis Kinerja Keuangan Perusahaan Go Public yang Terdaftar di Bursa Efek Jakarta Sebelum dan Selama Krisis Moneter*, Tesis Universitas Diponegoro Semarang.
- Rebecca, Yulissa. 2012. *Pengaruh Corporate Governance Index, Kepemilikan Keluarga, Kepemilikan Institusional Terhadap Biaya Ekuitas dan Biaya Hutang*. Skripsi. Jakarta: Universitas Indonesia.
- Roberts, G.S., dan Yuan, L. 2009. *Does Institutional Ownership Affect the Cost of Bank Borrowing?* Working Paper, York University.
- Sabrina, Anindhita Ira. 2010. *Pengaruh Corporate Governance dan Struktur Kepemilikan terhadap Kinerja Perusahaan*. Skripsi. Semarang: Universitas Diponegoro.
- Sakai, H., dan Asaoka, H., 2003, *The Japanese Corporate Governance System and Firm Performance: toward sustainable growth*. Working Paper, Research Center for Policy and Economy Mitsubishi Research Institute.
- Scott, 2009, *Financial Accounting Theory*, Fifth Edition, Canada : Prentice Hall.
- Shleifer, Andrei, Vishny, Robert W., 1997. *A survey of corporate governance*. Journal of Finance 52, 737-783.
- Shuto, A., Noroi Kitagawa. 2010. *The effect of managerial ownership on the cost of the debt: Evidence from Japan*. RIEB Discussion Paper Series, Kobe University.
- Singgih, 2008, *Pengukuran Kinerja Perusahaan dengan Metode Economic Value Added*, Tesis Universitas ITS Surabaya.
- Sodiq, 2002, *Potret GCG di Indonesia*, Jakarta : Yayasan Pendidikan Pasar Modal Indonesia dan Sinergy Communication.
- Solomon, 2004, *Corporate Governance and Accountability*, John Wiley dan Sons.
- Tjager *et al.*, 2003, *Corporate Governance : Tantangan dan Kesempatan Bagi Komunitas Bisnis Indonesia*, Jakarta : PT. Prenhallindo.
- Ujiyantho dan Pramuka, 2007, *Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan*, Simposium Nasional Akuntansi X.

- Villalonga dan Amit, 2005, *How do Family Ownership, Control, and Management Affect Firm Value?*, Journal of Financial Economics.
- Wahyukusuma, Andi. 2009. *Pengaruh Indeks Persepsi Corporate Governance Terhadap Rasio Hutang Pada Perusahaan Yang Terdaftar Di Corporate Governance Perception Index*. Skripsi. Malang: Fakultas Ekonomi Universitas Muhammadiyah.
- Watts, 2003, *Conservatism in Accounting Part 1 : Explanation and Implications*, Accounting Horizon.