

DAFTAR PUSTAKA

- Abbas, M., Qureshi, S. U., Ahmed, M. M., & Rizwan, M. (2018). Corporate Governance and Dividend payout Policy: Mediating Role of Leverage. Evidence from Emerging Economy. *Pakistan Journal of Social Sciences*, 2(1), 113–133. <https://doi.org/10.52700/assap.v2i1.35>
- Agusalim, L., Karim, M., & Yaddarabullah, Y. (2019). Indonesia Cooperative and Members Welfare : a Panel Data Analysis. *Economics Development Analysis Journal*, 8(1), 9–21. <https://doi.org/10.15294/edaj.v8i1.26830>
- Anggraini, S. D., Suranta, E., & Midiastuty, P. P. (2022). The Effect of Earnings Management on Dividend Policy: Concentrated Ownership and Audit Committee Expertise as Moderating Variables. *Ilomata International Journal of Tax and Accountingpounting*, 2(1), 97–112.
- Anita, A., & Yulianto, A. (2016). PENGARUH KEPEMILIKAN MANAJERIAL DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN. *Management Analysis Journal*, 15(4), 229–232.
- Attia, E. F., Ismail, T. H., & Mehafdi, M. (2022). Impact of board of directors attributes on real-based earnings management: further evidence from Egypt. *Future Business Journal*, 8(1). <https://doi.org/10.1186/s43093-022-00169-x>
- Ayu, L., & Viverita, V. (2020). The Effect of Family Ownership and Control on Dividend Policy of Publicly Listed Firms in Indonesia and Malaysia. *Indonesian Capital Market Review*, 12(1). <https://doi.org/10.21002/icmr.v12i1.12048>
- Basuki, A. T. (2021). Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis.

PT Rajagrafindo Persada, 160.

Boshnak, H. A. (2021). The impact of board composition and ownership structure on dividend payout policy: evidence from Saudi Arabia. *International Journal of Emerging Markets*, October. <https://doi.org/10.1108/IJOEM-05-2021-0791>

Chukwuebuka, O. J., & Okonkwo, O. T. (2020). Financial Leverage and Dividend Policy: Evidence from Oil and Gas Firms in Nigeria. *Asian Journal of Economics, Business and Accounting*, 14(2), 51–62.
<https://doi.org/10.9734/ajeba/2020/v14i230191>

Dahlquist, J., & Knight, R. (2019). *Principles of Finance*.

Damayanti, R., & Sucipto, A. (2022). THE EFFECT OF PROFITABILITY, LIQUIDITY, AND LEVERAGE ON FIRM VALUE WITH DIVIDEND POLICY AS INTERVENING VARIABLE. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 2022(2), 863–876.

Dissanayake, K. T., & Dissabandara, H. (2021). The impact of board of directors' characteristics on dividend policy: Evidence from a developing country. *Corporate Governance and Sustainability Review*, 5(2), 44–56.
<https://doi.org/10.22495/cgsrv5i2p4>

Effendi, H. R. T., Latiefa, F. A., & Lestari, H. S. (2021). Pengaruh Struktur Kepemilikan Terhadap Kebijakan Dividen Perusahaan Manufaktur Yang Terdaftar Di BEI. *Jurnal Ekonomi*, 16(02), 119–141.
<https://doi.org/10.35129/simak.v16i02.39>

Ekananda, M. (2016). *Data Panel Econometrics Analysis (2nded)*. Mitra Wacana Media.

- Gosal, M. M., Pangemanan, S. S., & Maria V.J. Tielung. (2018). The Influence Of Good Corporate Governance On Firm Value: Empirical Study Of Companies Listed In IDX30 Index Within 2013-2017 Period. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 6(4), 2688–2697.
- Harinurdin, E., & Safitri, K. A. (2023). Tata Kelola Perusahaan Tercatat Di Indonesia. *Jurnal Vokasi Indonesia*, 10(1), 46–56.
- Hayat, A., Hamdani, Azhar, I., & Yahya, M. N. (2021). *Manajemen Keuangan 1*. <http://eprint.unipma.ac.id/168/1/82>. repository diyah santi.pdf
- Jaya, A. D., Zulfikar, R., & Astuti, K. D. (2019). Pengaruh Komisaris Independen Dan Kepemilikan Manajerial Terhadap Konservatisme Akuntansi. *EQUITY: Jurnal Ekonomi, Manajemen, Akuntansi*, 21(1), 81.
- Kadir. (2019). *Statistika Terapan Kosep, Contoh dan Analisis Data dengan Program SPSS/Lisrel dalam Penelitian*.
- Karnadi, E. B. (2017). *Panduan EViews Untuk Ekonometrika Dasar*. Gramedia Widiasarana Indonesia.
- Kristian, & Viriany. (2021). Faktor Yang Mempengaruhi Kebijakan Deviden. *Journal of Financial and Tax*, 1(1), 1–10. <https://doi.org/10.52421/fintax.v1i1.132>
- Laturette, K., Hartono, W., & Gunawan, K. (2023). The Impacts of Corporate Governance on Dividend Pay-out Ratio Policy before and during the Covid-19 Era: The study case in the Energy Industry in Indonesia. *International Journal of Accounting & Finance in Asia Pasific*, 6(2), 67–82. <https://doi.org/10.32535/ijafap.v6i2.2371>
- Liana, S., Poulus, S., & Pratama, A. (2020). The Effect of Share Ownership

- Concentration and Company Operation Complexity towards Transfer Pricing Decisions. *Journal of Accounting Auditing and Business*, 3(1), 52.
<https://doi.org/10.24198/jaab.v3i1.25686>
- Miller, D., Amore, M. D., Quarato, F., & Corbetta, G. (2022). Family Ownership Dispersion and Dividend Payout in Family Firms. *Journal of Family Business Strategy*, 13(3), 100436. <https://doi.org/10.1016/j.jfbs.2021.100436>
- Minh Ha, N., Do, B. N., & Ngo, T. T. (2022). The impact of family ownership on firm performance: A study on Vietnam. *Cogent Economics and Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2038417>
- Mukti, I. K., & Maulana, A. (2023). Effect of Dividend Policy, Good Corporate Governance Mechanism, And Audit Quality on Agency Cost. *Jurnal Ekonomi, Bisnis & Entrepreneurship*, 17(2), 498–512.
<https://doi.org/10.55208/jebe.v17i2.446>
- Munyoki Kathuo, S., Oluoch, O., & Njeru, A. (2020). Influence of Financial Performance and Financial Leverage on Dividend Payout. *International Journal of Accounting, Finance and Risk Management*, 5(3), 167.
<https://doi.org/10.11648/j.ijafm.20200503.16>
- Murhadi, W. R. (2021). The influence of corporate governance on firm value: a case study in Indonesian manufacturing industries. *BISMA (Bisnis Dan Manajemen)*, 14(1), 15–26. <https://doi.org/10.26740/bisma.v14n1.p15-26>
- Nehme, R., Michael, A., & Haslam, J. (2020). Directors' monitoring role, ownership concentration and audit fees. *Australasian Accounting, Business and Finance Journal*, 14(5), 3–25. <https://doi.org/10.14453/aabfj.v14i5.2>
- Nuraini, M. W. (2021). Pengaruh Leverage terhadap Kebijakan Dividen dengan

- Firm Size dan Profitabilitas sebagai Variabel Mediasi pada Perusahaan Sektor Agrikultur di BEI Tahun 2014-2018. *Jurnal Ilmu Manajemen*, 9(2), 412. <https://doi.org/10.26740/jim.v9n2.p412-425>
- Putri, E., Naifa Ardiningrum, B., & Nursiam, N. (2023). The Influence of Liquidity, Leverage, Profitability and Business Risk on the Dividend Policy of Manufacturing Companies listed on the IDX. *Riset Akuntansi Dan Keuangan Indonesia*, 7(2), 244–250. <https://doi.org/10.23917/reaksi.v7i2.17251>
- Radiman, R., & Athifah, T. (2021). Pengaruh Debt To Equity Ratio Dan Return On Asset Terhadap Price Book Value Dengan Kepemilikan Manajerial Sebagai Variabel Moderasi. *Maneggio : Jurnal Ilmiah Magister Manajemen*, 4(1), 23–38. <http://jurnal.umsu.ac.id/index.php/MANEGGIO>
- Rasyid, M. (2020). *PENGARUH GOOD CORPORATE GOVERNANCE, INTANGIBLE ASSET, DAN UKURAN PERUSAHAAN TERHADAP KEPUTUSAN TRANSFER PRICING (Studi Empiris Pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia tahun 2015-2018)*. Universitas Islam Negeri Sultan Syarif Kasim Riau.
- Ross, S. A., Westerfield, R. W., Jaffe, J., & Jordan, B. D. (2019). *Corporate Finance*. McGraw-Hill.
- Sanan, N. K. (2019). Impact of board characteristics on firm dividends: evidence from India. *Corporate Governance (Bingley)*, 19(6), 1204–1215. <https://doi.org/10.1108/CG-12-2018-0383>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian Bisnis* (6th ed.). Salemba Empat.

- Setyabudi, T. (2021). The Effect of Institutional Ownership, Leverage, and Profitability on Firm Value with Dividend Policy as an Intervening Variable. *Journal of Business and Management Review*, 2(7), 457–469.
<https://doi.org/10.47153/jbmr27.1632021>
- Shehu, M. (2015). Board Characteristics and Dividend Payout : Evidence from Malaysian Public Listed Companies. *Research Journal of Finance and Accounting*, 6(16), 780–781.
- Sihombing, P. R. (2018). Analisis Regresi Data Panel Berganda. *Statistik Multivariat Dalam Riset*, 18(2), 25.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Penerbit Alfabeta.
- Sugiyono. (2019). *Statistika untuk Penelitian*. Alfabeta.
- Syofyan, E. (2021). *Good Corporate Governance (GCG)*.
- Thompson, E. K., & Manu, S. A. (2022). The Impact of Board Composition on the Dividend Policy of US Firms. *The International Journal of Business in Societ*, 21(5), 737–753.
- Yusnia, V., & Kanti, A. (2021). Factors that Influence the Audit Report Lag Among Non-Financial Companies in Indonesia Stock Exchange. *Proceedings of the Ninth International Conference on Entrepreneurship and Business Management (ICEBM 2020)*, 174(Icebm 2020), 135–143.
<https://doi.org/10.2991/aebmr.k.210507.021>
- Zogning, F. (2017). Agency Theory: A Critical Review. *European Journal of Business and Management Wwww.Iiste.Org ISSN*, 9(2), 1–8.