

DAFTAR PUSTAKA

- Al-Tuwaijri, S., Christensen, T. E., & Hughes, K. E. (2004). The Relations Among Environmental Disclosure, Environmental Performance, and Economic Performance: a Simultaneous Equations Approach. *Accounting, Organizations and Society*, 447–471.
- Ali, A., Chen, Y., & Radhakrishnan, S. (2007). Corporate Disclosures by Family Firms. *Journal of Accounting and Economics*, 44, 238–286.
- Amzaleg, Y., & Barak, R. (2013). Ownership Concentration and the Value Effect of Related Party Transactions (RPTs). *Journal of Modern Accounting and Auditing*, 9(2), 239–255. <https://doi.org/10.2139/ssrn.1959557>
- Atanasov, V., Black, B., & Ciccotello, C. S. (2014). Unbundling and Measuring Tunneling. *University of Illinois Law Review*, 2014(5), 1697–1738.
- Bona-Sánchez, C., Fernández-Senra, C. L., & Pérez-Alemán, J. (2017). Related Party Transaction, Dominant Owners and Firm Value. *Business Research Quarterly*, 20(1), 4–17. <https://doi.org/http://dx.doi.org/10.1016/j.brq.2016.07.002>
- Chen, Y., Chen, C. H., & Chen, W. (2014). The Impact of Related Party Transactions on The Operational Performance of Listed Companies in China. *Journal of Economic Policy Reform*, 12(December), 285–297. <https://doi.org/https://doi.org/10.1080/17487870903314575>
- Cheng, M., & Leung, N. W. (2014). Ownership Structure, Ongoing Related Party Transaction and Corporate Performance: Evidenced from Chinese Listed Firms. *Corporate Ownership & Control*, 11(2), 446–464. <https://doi.org/10.22495/cocv11i2c5p2>
- Cheung, Y., Jing, L., Lu, T., Rau, P. R., & Stouraitis, A. (2009). Tunneling and Propping Up: An Analysis of Related Party Transactions by Chinese Listed Companies. *Pacific-Basin Finance Journal*, 17(3), 372–393. <https://doi.org/https://doi.org/10.1016/j.pacfin.2008.10.001>
- Cheung, Y. L., Rau, P. R., & Stouraitis, A. (2006). Tunneling, Propping, and Expropriation: Evidence from Connected Party Transactions in Hong Kong. *Journal of Financial Economics*, 82(2), 343–386. <https://doi.org/10.1016/j.jfineco.2004.08.012>
- Chung, K. H., & Pruitt, S. W. (1994). A Simple Approximation of Tobin's q. *Financial Management*, 23(3), 70–74.

- Faccio, M., & Lang, L. H. P. (2002). The Ultimate Ownership of Western European Corporations. *Journal of Financial Economics*, 65, 365–395. Retrieved from <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.520.9523&rep=rep1&type=pdf>
- Gama, A. P. M., & Rodrigues, C. (2013). The Governance-Performance Relations in Publicly Listed Family Controlled Firms: an Empirical Analysis. *Corporate Governance*, 13(September), 439–456. <https://doi.org/10.1108/CG-04-2011-0031>
- Gilson, R. J., & Gordon, J. N. (2003). Controlling Controlling Shareholders. *University of Pennsylvania Law Review*, 152, 785–843. <https://doi.org/DOI:10.2307/3313035>
- Gordon, E. A., Henry, E., & Palia, D. (2004). Related Party Transactions and Corporate Governance. *Advances in Financial Economics*, 9, 1–27. [https://doi.org/10.1016/S1569-3732\(04\)09001-2](https://doi.org/10.1016/S1569-3732(04)09001-2)
- Guerrero-Villegas, J., Giráldez-Puig, P., Sánchez, L. P.-C., & Hurtado-González, J. M. (2018). Ownership Concentration and Firm Performance: The Moderating Effect of The Monitoring and Provision of Resources Board Roles. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 1–21. <https://doi.org/https://doi.org/10.1080/02102412.2018.1449722>
- Holan, P. M. de, & Sanz, L. (2006). Protected by the Family? How Closely Held Family Firms Protect Minority Shareholders. *Journal of Business Research*, 59(3), 356–359. <https://doi.org/10.1016/j.jbusres.2005.09.009>
- IAI, I. A. I. (2010). Pernyataan Standar Akuntansi Keuangan (PSAK) No. 7.
- Jiang, P. (2004). The Relationship Between Ownership Structure and Firm Performance: an Empirical Analysis over Heilongjiang Listed Companies. *Nature and Science*, 2(4), 87–90.
- Johnson, S., La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. (2000). Tunneling. *The American Economic Review*, 90(2), 22–27.
- Kang, M., Lee, H.-Y., Lee, M.-G., & Park, J. C. (2014). The Association between Related Party Transactions and Control–Ownership Wedge: Evidence from Korea. *Pacific-Basin Finance Journal*, 29, 272–296.
- Kohlbeck, M., & Mayhew, B. W. (2010). Valuation of Firms that Disclose Related Party Transactions. *Journal of Accounting and Public Policy*, 29(2), 115–137. <https://doi.org/10.1016/j.jaccpubpol.2009.10.006>

- La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. (1999). Corporate Ownership Around The World. *The Journal of Finance*, 54, 471–517. <https://doi.org/https://doi.org/10.1111/0022-1082.00115>
- Neely, A., Gregory, M., & Platts, K. (2005). Performance Measurement System Design: A Literature Review and Research Agenda. *International Journal of Operations & Production Management*, 25(12), 1228–1263. <https://doi.org/10.1108/01443570510633639>
- Nekhili, M., & Cherif, M. (2011). Related Parties Transactions and Firm's Market Value: The French Case. *Review of Accounting and Finance*, 10(3), 291–315. <https://doi.org/https://doi.org/10.1108/14757701111155806>
- Ogolmagai, N. (2013). Leverage Pengaruhnya Terhadap Nilai Perusahaan pada Industri Manufaktur yang Go-public di Indonesia. *Jurnal EMBA*, 1(3), 81–89.
- Rasheed, P. C. A., & Mallikarjunappa, T. (2018). Related Party Transactions and Earnings Management: An Empirical Examination of Selected Companies in India. *The IUP Journal of Accounting Research & Audit Practices*, XVII(2). <https://doi.org/10.17265/1548-6583/2016.06.001>
- Shleifer, A., & Vishny, R. W. (1986). Large Shareholders and Corporate Control. *Journal of Political Economy*, 94(3), 461–488.
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate Governance. *The Journal of Finance*, LII(2), 737–783. <https://doi.org/https://doi.org/10.1111/j.1540-6261.1997.tb04820.x>
- Sugiono. (2004). Konsep, Identifikasi, Alat Analisis dan Masalah Penggunaan Variabel Moderator. *Jurnal Studi Manajemen Dan Organisasi*, 1, 61–70.
- Taman, A., & Nugroho, B. A. (2011). Determinan Kualitas Implementasi Corporate Governance pada Perusahaan yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2004-2008. *Jurnal Pendidikan Akuntansi Indonesia*, IX(1), 1–23.
- Utama, C. A. (2015). Penentu Besaran Transaksi Pihak Berelasi: Tata Kelola, Tingkat Pengungkapan, dan Struktur Kepemilikan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 12(1), 37–54. <https://doi.org/http://dx.doi.org/10.21002/jaki.2015.03>
- Villalonga, B., & Amit, R. (2006). How Do Family Ownership, Control, and Management Affect Firm Value. *Journal of Financial Economics*, 80, 385–417. <https://doi.org/http://dx.doi.org/10.1016/j.jfineco.2004.12.005>
- Wan, Y., & Wong, L. (2015). Ownership, Related Party Transaction and Performance in China. *Accounting Research Journal*, 28(2), 143–159.

<https://doi.org/https://doi.org/10.1108/ARJ-08-2013-0053>

Wong, R. M. K., Kim, J., & Lo, A. W. Y. (2015). Are Related-Party Sales Value-Adding or Value-Destroying? Evidence from China. *Journal of International Finance Manangement & Accounting*, 26(1), 1–38. <https://doi.org/https://doi.org/10.1111/jifm.12023>