

DAFTAR PUSTAKA

- Abdul Rahman, R., Hj Omar, N., Rahman, A., & Muda, R. (2018). Islamic ethical values of corporate top leadership and real earnings management. *International Journal of Law and Management*, 60(3), 869–884. <https://doi.org/10.1108/IJLMA-03-2017-0029>
- Agusnawan, I., & Wirama, D. (2018). Reaksi Pasar Terhadap Pengumuman Pergantian CEO di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 2430. <https://doi.org/10.24843/EJA.2018.v25.i03.p30>
- Aisah, P., & Purwaningsih, E. (2025). Pengaruh Karakteristik Chief Excecutive Officer Terhadap Financial Leverage. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 6(5), 1728–1746. <https://doi.org/10.47467/elmal.v6i5.7281>
- Alamsyah, M., & Malanua, W. (2021). PENGARUH INVESTMENT OPPORTUNITY SET, CORPORATE SOCIAL RESPONSIBILITY, DAN RISIKO BISNIS TERHADAP NILAI PERUSAHAAN. *Jurnal Fokus Manajemen Bisnis*, 11, 154. <https://doi.org/10.12928/fokus.v11i2.4228>
- Alazzani, A., Wan-Hussin, W. N., & Jones, M. (2019). Muslim CEO, women on boards and corporate responsibility reporting: some evidence from Malaysia. *Journal of Islamic Accounting and Business Research*, 10(2), 274–296. <https://doi.org/10.1108/JIABR-01-2017-0002>
- Ananda, R. Y., Usman, U., Farida, I., & Zakaria, F. (2026). Pengaruh Leverage terhadap Financial Performance Properti & Real estate di Indonesia (2020–2024): Peran Moderasi Financial distress. *Jurnal Ilmiah Global Education*, 7(1), 37–51. <https://doi.org/10.55681/jige.v7i1.4876>
- Anggraeni, D. Y., Kartika, R., & Yuskar, Y. (2020). Muslim Ceo and Islamic Social Reporting Disclosure: Evidence From Indonesia. *Media Riset Akuntansi, Auditing & Informasi*, 20(2), 169–184. <https://doi.org/10.25105/mraai.v20i2.6089>
- Arodha, D. (2025). Ethical Corporate Governance Based on Islamic Perspective. *Accounting Journal of Ibrahimy (AJI)*, 3(1), 10–20. <https://doi.org/10.35316/aji.v3i1.7036>
- Asaoka, D. (2022). *Financial Management and Corporate Governance: Vol. None* (None, Issue 12726). World Scientific Publishing Co. Pte. Ltd. <https://doi.org/None>
- Barera, B. E. E. (2023). Factors Affecting the Achievement of Company Goals by Maximising Company Profits through Internal and External Factors. *Journal of Contemporary Administration and Management (ADMAN)*, 1(1), 17–21. <https://doi.org/10.61100/adman.v1i1.5>
- Brahmana, R. K., & You, H. W. (2022a). Do Muslim CEOs and Muslim

- stakeholders prefer Islamic debt financing? *Global Finance Journal*, 54(January 2021), 100625. <https://doi.org/10.1016/j.gfj.2021.100625>
- Brigham, E. F. (2020). *Financial management: Theory and practice*. Atlantic Publishers \& Distri.
- Brigham, E. F., & Houston, J. F. (2021). *Fundamentals of Financial Management*. Cengage Learning. <https://books.google.co.id/books?id=9uUXEAAAQBAJ>
- Budi gautama Siregar. (2021). Analisis Penerapan Good Corporate Governance Dalam Meningkatkan Kinerja Keuangan Perusahaan. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 5(1), 31–41. <https://doi.org/10.33059/jensi.v5i1.3799>
- Chen, J., Leung, W. S., & Goergen, M. (2017). The impact of board gender composition on dividend payouts. *Journal of Corporate Finance*, 43, 86–105. <https://doi.org/https://doi.org/10.1016/j.jcorpfin.2017.01.001>
- Chung dan Pruitt. (1994). *A Simple Approximation of Tobin's Q.pdf*.
- Coad, A., Segarra, A., & Teruel, M. (2013). Like milk or wine: Does firm performance improve with age? *Structural Change and Economic Dynamics*, 24(1), 173–189. <https://doi.org/10.1016/j.strueco.2012.07.002>
- Dang, C., (Frank) Li, Z., & Yang, C. (2018). Measuring firm size in empirical corporate finance. *Journal of Banking and Finance*, 86, 159–176. <https://doi.org/10.1016/j.jbankfin.2017.09.006>
- DasGupta, R., & Pathak, R. (2021). Role of educational, regional and religious attributes of CEOs in performance of Indian family firms. *International Journal of Managerial Finance*, 18(5), 997–1027. <https://doi.org/10.1108/IJMF-06-2021-0268>
- Firmansyah, A. (2021). Peran Tata Kelola Perusahaan Dalam Kinerja Operasional dan Kinerja Pasar Di Indonesia. *Jurnal Ekonomi*, 26, 196. <https://doi.org/10.24912/je.v26i2.746>
- Freddy Simbolon. (2015). Perbandingan Sistem Pengukuran Kinerja Perusahaan. *Binus Business Review*, 6(1), 91–100. [http://download.portalgaruda.org/article.php?article=433694&val=9219&title=Perbandingan Sistem Pengukuran Kinerja Perusahaan](http://download.portalgaruda.org/article.php?article=433694&val=9219&title=Perbandingan+Sistem+Pengukuran+Kinerja+Perusahaan)
- Ghozali. (2020). *Ghozali 2020 (25 Grand Theory 25 Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis).pdf* (pp. 1–173).
- Griffin, R. W. (2021). *Management*. Cengage Learning. <https://books.google.co.id/books?id=8uUXEAAAQBAJ>
- Gutiérrez Arnaiz, Ó., & Salas-Fumás, V. (2008). Performance standards and optimal incentives. *Journal of Accounting and Economics*, 45(1), 139–152. <https://doi.org/https://doi.org/10.1016/j.jacceco.2007.11.001>
- Halisa, S. N., Sugiono, W. G., Surachman, A. E., & Akbari, S. (2026). *Volatilitas Laba , Ukuran Perusahaan , Dan Struktur Modal Dalam Memengaruhi Nilai*

- Perusahaan Sub Sektor Makanan Dan Minuman Di Bursa Efek Indonesia*. 19(1), 24–37.
- Hambrick, D. C. (2007). Upper echelons theory: An update. *Academy of Management Review*, 32(2), 334–343. <https://doi.org/10.5465/AMR.2007.24345254>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *The Academy of Management Review*, 9(2), 193–206. <https://doi.org/10.2307/258434>
- Handayani, J. R., & Kresnawati, E. (2025). Tata Kelola Risiko dan Kinerja Bank: Peran Mediasi Risk-taking Behavior. *Jurnal Akuntansi Bisnis*, 23(1), 35–51. <https://doi.org/10.24167/jab.v23i1.12811>
- Hermawan, D. (2021). The effect of competitive strategies on company performance with supply chain management as moderating variables in Indonesian manufacturing corporations. *Uncertain Supply Chain Management*, 9, 237–246. <https://doi.org/10.5267/j.uscm.2021.3.009>
- Imhof, M., & Seavey, S. (2014). Corporate risk-taking, firm value and high levels of managerial earnings forecasts. *Advances in Accounting*, 30. <https://doi.org/10.1016/j.adiac.2014.09.004>
- Jensen, M. C. (2001). *Value Maximisation , Stakeholder Theory , and the Corporate Objective Function*. 7(3), 297–317.
- Jensen, M. C., & Meckling, W. H. (2019). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Corporate Governance: Values, Ethics and Leadership*, 77–132. <https://doi.org/10.4159/9780674274051-006>
- Lesmana, A. T., Rasyid, A., Zakaria, Z., Noch, M. Y., & Pasolo, F. (2025). Determinasi Ukuran Perusahaan dan Profitabilitas terhadap Nilai Perusahaan Melalui Struktur Modal. *Advances in Management & Financial Reporting*, 3(3), 259–279. <https://doi.org/10.60079/amfr.v3i3.565>
- Maharani, W., Amelia, N. S., Nashobi, M. Z., & Noviyanti, I. (2024). Jurnal Ekonomi STIEP (JES) Strategi Adaptasi dalam Menghadapi Perubahan Ekonomi Terbaru Pendahuluan. *Jurnal Ekonomi STIEP (JES)*, 9(1), 86–92.
- Markowitz, H. (1952). Portfolio Selection. *The Journal of Finance*, 7(1), 77–91. <https://doi.org/10.2307/2975974>
- Mayes, M. D. (2012). Principles of management. *Scleroderma: From Pathogenesis to Comprehensive Management*, 571–576. https://doi.org/10.1007/978-1-4419-5774-0_47
- Nurianah, N., & Anshori, M. (2020). Analisis Struktur Kepemilikan, Faktor Eksternal, Internal Terhadap Struktur Modal, Dividen, Nilai Perusahaan Manufaktur. *E-Jurnal Akuntansi*, 30, 1484. <https://doi.org/10.24843/EJA.2020.v30.i06.p11>
- Ooi, C.-A., & Hooy, C.-W. (2022). Muslim CEOs, risk-taking and firm

- performance. *Pacific-Basin Finance Journal*, 74(July), 101818. <https://doi.org/10.1016/j.pacfin.2022.101818>
- Ooi, C.-A., & Hooy, C.-W. (2025). Are Muslim CEOs pursuing intangible value creation over profitability? International evidence. *International Journal of Islamic and Middle Eastern Finance and Management*, 18(4), 835–856. <https://doi.org/10.1108/IMEFM-08-2023-0276>
- Pfeifer, C., & Köbrich, A. (2017). Religious activity, risk-taking preferences and financial behaviour: Empirical evidence from German survey data. *Journal of Behavioral and Experimental Economics*, 69. <https://doi.org/10.1016/j.socec.2017.05.005>
- Rahman, M. J., & Chen, X. (2022). CEO characteristics and firm performance: evidence from private listed firms in China. *Corporate Governance*, 23(3), 458–477. <https://doi.org/10.1108/CG-01-2022-0004>
- Robbins, S. P., & Coulter, M. (2021). *Management* (15th ed.). Pearson. <https://www.pearson.com/en-us/subject-catalog/p/management/P200000003142>
- Robbins, S. P., & Coulter, M. K. (2007). *Management*. Pearson Prentice Hall. https://books.google.co.id/books?id=1_OJAQAAMAAJ
- Ross, S. A., Westerfield, R. W., Jordan, B. D., Lim, J., & Tan, R. (2022). *Fundamentals of Corporate Finance* (13th ed.). McGraw-Hill Education. <https://www.mheducation.com/highered/product/fundamentals-corporate-finance-ross-westerfield-jordan/M9781260772394.html>
- Sayudin. (2023). *Volume 2 Nomor 7 Juli 2023 Membentuk Strategi Bisnis Yang Tangguh Dalam Era Manajemen Yang Berubah*. 2, 1566–1572. <https://jmi.rivierapublishing.id/index.php/rp>
- Smith, C. W., & Watts, R. L. (1992). The investment opportunity set and corporate financing, dividend, and compensation policies. *Journal of Financial Economics*, 32(3), 263–292. [https://doi.org/https://doi.org/10.1016/0304-405X\(92\)90029-W](https://doi.org/https://doi.org/10.1016/0304-405X(92)90029-W)
- Soebroto, G., & Budiyanto, B. (2021). The Role of Competitive Advantage as Mediating The Effect of Strategic Planning on Company Performance. *IJEED (International Journal of Entrepreneurship and Business Development)*, 4, 121–133. <https://doi.org/10.29138/ijebd.v4i2.1290>
- Sopian, A., Mayangsari, R., & Rohmat, S. (2022). PERAMALAN PROFITABILITAS PERBANKAN SYARIAH INDONESIA: STUDI BANK RAKYAT INDONESIA SYARIAH PRA MERGER TAHUN 2010-2020. *Komitmen: Jurnal Ilmiah Manajemen*, 3, 40–49. <https://doi.org/10.15575/jim.v3i2.22240>
- Sugiyono. (2023). *METODE PENELITIAN KUANTITATIF, KUALITATIF, R&D* (Sutopo (ed.); 28th ed.). Alfabeta.
- Suriyanti, S., & Hamzah, F. F. (2023). *Buku Referensi Manajemen Keuangan*. In

- M. Nasir & A. I. Agus (Eds.), *Eureka Media Aksara*. Eureka Media Aksara.
- Syahrudin Kadir, S. E. S. M. E., Ari Wibowo, S. E. M. S., Dr. Dra. Hj. Endang Dwi Amperawati, M. M., Dr. Ida Ayu Komang Juniasih, S. T. P. M. A., Anggun Anindya Sekarningrum S. I. Kom., M. I. K., & Dwi Nurma Heitasari, M. H. (2024). *Pengantar Manajemen*. Naureen Digital Education. https://books.google.co.id/books?id=jL_6EAAAQBAJ
- Tiara, C., Jayanti, D., Studi Akuntansi, P., Ekonomi dan Bisnis, F., & Jenderal Achmad Yani, U. (2022). Pengaruh Green Banking, Firm Age dan Firm Size Terhadap Nilai Perusahaan. *JPAK: Jurnal Pendidikan Akuntansi Dan Keuangan*, 10(2), 230–239.
- Tiara Kusuma Wardani, & Nera Marinda Machdar. (2023). Pengaruh Business Risk, Investment Opportunity Set, dan Sustainability Report Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. *Jurnal Kajian Dan Penelitian Umum*, 1(6), 234–248. <https://doi.org/10.47861/jkpu-nalanda.v1i6.673>
- Tobin, J., Brainard, W. C., & Fellner, W. (1977). *Cowles Foundation for Research in Economics at Yale University Paper 440, March 26, 1976 Reprinted in*.
- Triyonowati, Elfita, R. A., Suwitho, & Mildawati, T. (2023). Does innovation efficiency affect financial performance? The role of ownership concentration. *Investment Management and Financial Innovations*, 20(1), 58–67. [https://doi.org/10.21511/imfi.20\(1\).2023.06](https://doi.org/10.21511/imfi.20(1).2023.06)
- Yung, K., & Chen, C. (2018). Managerial ability and firm risk-taking behavior. *Review of Quantitative Finance and Accounting*, 51, 1005–1032. <https://doi.org/10.1007/s11156-017-0695-0>