

Daftar Pustaka

- Adelman, I. and Morris, C. (1967) *Society, Politics and Economic Development*. Johns Hopkins University Press, Baltimore
- Armia, C. (2016). Pengaruh Budaya Terhadap Efektivitas Organisasi : Dimensi Budaya Hofstede. *Jurnal Akuntansi Dan Auditing Indonesia*, 6(1), 103–117. <https://journal.uui.ac.id/JAAI/article/view/870/797>
- Bathala, C.T., Moon, K.P. and Rao, R.P. (1994) Managerial Ownership, Debt Policy, and the Impact of Institutional Holding: An Agency Perspective. *Financial Management*, 23, 38-50. <https://doi.org/10.2307/3665620>
- Crutchley, C.E. and Hansen, R.S. (1989) A Test of the Agency Theory of Managerial Ownership, Corporate Leverage, and Corporate Dividends. *Financial Management*, 18, 36-46. <http://dx.doi.org/10.2307/3665795>
- De Haes, S., Van Grembergen, W., & Debreceeny, R. S. (2013). COBIT 5 and Enterprise Governance of Information Technology: Building Blocks and Research Opportunities. *Journal of Information Systems*, 27(1), 307–324. <https://doi.org/10.2308/isis-50422>
- Dintrans, P. (2013). Maximizing Business Value Through Effective IT Governance. *Cognizant 20-20 Insights*, May.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/10.1177/031289629101600103>
- George, J. M., & Jones, G. R. (2012). *Understanding and Managing Organizational behavior* (S. Yagan (ed.); 6th ed.). Prentice Hall. <https://www.ptonline.com/articles/how-to-get-better-mfi-results>
- Gray, S.J. (1988), Towards a Theory of Cultural Influence on the Development of Accounting Systems Internationally. *Abacus*, 24: 1-15. <https://doi.org/10.1111/j.1467-6281.1988.tb00200.x>
- Gregg, P., & Banks, A. (1965). Dimensions of Political Systems: Factor Analysis of A Cross-Polity Survey. *American Political Science Review*, 59(3), 602-614. doi:10.2307/1953171
- Haryono, S. (2005). Struktur Kepemilikan dalam Bingkai Teori Keagenan. *Jurnal Akuntansi & Bisnis*, 5(1), 63–71.
- Hofstede, G. (2011). Dimensionalizing Cultures: The Hofstede Model in Context. *International Association for Cross-Cultural Psychology*, 2, 1–26.

- Hofstede, G., & Hofstede, G. J. (2017). *Hofstede : Cultures And Organizations - Software of the Mind*. 1–29.
- Inkeles, Alex. (2017). National Character: The Study of Modal Personality and Sociocultural Systems: A Psycho–Social Perspective. 10.4324/9781315125053-1.
- Iorgulescu, A., & Marcu, M. (2015). *The Relationship between National Culture and Organizational Culture*. 98(2), 93–98.
- Jensen, C., & Meckling, H. (1976). Theory of The Firm : Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Lynn, R. and Hampson, S.L. (1975), National Differences in Extraversion and Neuroticism. *British Journal of Social and Clinical Psychology*, 14: 223-240.
<https://doi.org/10.1111/j.2044-8260.1975.tb00175.x>
- Marpaung, L., & Mas'ud, F. (2017). Gaya Kepemimpinan yang Diinginkan Karyawan (Studi pada Badan Pengembangan Sumber Daya Manusia Daerah Provinsi Jawa Tengah). *Diponegoro Journal of Management*, 6(4), 513-526. Retrieved from
<https://ejournal3.undip.ac.id/index.php/djom/article/view/18001>
- Nugroho, H. (2013). Analisis Budaya Organisasi Sebagai Faktor Kontigensi dalam Penerapan Tata Kelola IT di Politeknik Telkom. *Seminar Nasional Sistem Informasi Indonesia*, 2-4 Desember 2013, 2–4.
- Pereira, R., & Da Silva, M. M. (2012). A Literature Review: Guidelines and Contingency Factors for IT Governance. *Proceedings of the European, Mediterranean and Middle Eastern Conference on Information Systems, EMCIS 2012*, 2012, 342–360.
- Petta, B. C., & Tarigan, J. (2019). Pengaruh Kepemilikan Institusional Terhadap Kinerja Keuangan Melalui Struktur Modal sebagai Variabel Intervening pada Perusahaan Manufaktur yang Terdaftar dalam Bursa Efek Indonesia (BEI). *Business Accounting Review*, 5(2), 625–634.
- Sudana, I. 2011. *Manajemen Keuangan Perusahaan Teori dan Praktek*. Jakarta : Erlangga
- Rowlands, B., Haes, S. De, & Van Grembergen, W. (2014). Exploring and Developing an IT Governance Culture Framework. *Thirty Fifth International Conference on Information Systems*, 1–9.
- Wahidahwati, W. (2002). Pengaruh Kepemilikan Manajerial dan Kepemilikan Institusional pada Kebijakan Hutang Perusahaan : Sebuah Perspektif Theory Agency. *International Journal of Approximate Reasoning*, 5.
- Wijayanti, N. (2019). Pengaruh Profitabilitas, Umur Perusahaan, Ukuran Perusahaan, dan Kepemilikan Publik Terhadap Ketepatan Waktu Pelaporan Keuangan Perusahaan (Studi Empiris Pada Perusahaan LQ 45 Di Bursa Efek Indonesia). *Skripsi, Universitas Sebelas Maret Surakarta*, 1–83. <https://eprints.uns.ac.id/2241/1/73240807200906091.pdf>

Wiranata, Y. A., & Nugrahanti, Y. W. (2013). Pengaruh Struktur Kepemilikan Terhadap Profitabilitas Perusahaan Manufaktur di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 15(1), 15–26. <https://doi.org/10.9744/jak.15.1.15-26>

