

DAFTAR PUSTAKA

- Adrianingtyas, D. A., & Sucipto, A. (2019). Pengaruh Kinerja Keuangan dan Keputusan Investasi Terhadap Nilai Perusahaan Dengan Kebijakan Dividen Sebagai Variabel Intervening. *JEKPEND: Jurnal Ekonomi Dan Pendidikan*, 2(2), 23. <https://doi.org/10.26858/jekpend.v2i2.9369>
- Agusiady, R., Dwiputrianti, S., Kusumastuti, D., & Sedarmayanti. (2021). *Mewujudkan Good Corporate Governance (Tata Kelola Perusahaan yang Baik) di Era Revolusi Industri 4.0 dan Masyarakat 5.0*. Penerbit Deepublish.
- Aldin, I. U. (2021, April 27). Banyak Kasus, OJK Perketat Aturan Uji Calon Komisaris Asuransi. *Katadata.Co.Id*. <https://katadata.co.id/lavinda/finansial/6087cda9d255b/banyak-kasus-ojk-perketat-aturan-uji-calon-komisaris-asuransi>
- Ardianto, P. (2021, April 27). *OJK: Tata Kelola Bermasalah Pemicu Kasus Asuransi*. Investor.Id. <https://investor.id/finance/246342/ojk-tata-kelola-bermasalah-pemicu-kasus-asuransi>
- Arora, A., & Sharma, C. (2016). Corporate governance and firm performance in developing countries: evidence from India. *Corporate Governance (Bingley)*, 16(2), 420–436. <https://doi.org/10.1108/CG-01-2016-0018>
- Atidhira, A. T., & Yustina, A. I. (2017). The Influence of Return on Asset, Debt to Equity Ratio, Earnings per Share, and Company Size on Share Return in Property and Real Estate Companies. *JAAF (Journal of Applied Accounting and Finance)*, 1(2), 128–146. <http://www.bi.go.id>
- Atmoko, Y., Defung, F., & Tricahyadinata, I. (2017). Pengaruh return on assets, debt to equity ratio, dan firm size terhadap dividend payout ratio. *KINERJA*, 14(2), 103–109.
- Avisena, M. I. R. (2020, October 27). OJK: Kinerja Industri Asuransi Menurun Saat Pandemi. *Mediaindonesia.Com*. <https://mediaindonesia.com/ekonomi/356182/ojk-kinerja-industri-asuransi-menurun-saat-pandemi>

- Basuki, A. T., & Prawoto, N. (2022). *Analisis Regresi dalam Penelitian Ekonomi & Bisnis: Dilengkapi Aplikasi SPSS & Eviews* (Monalisa, Ed.; 2nd ed.).
- Budiman, M. F. M., & Krisnawati, A. (2021). Can Good Corporate Governance Influence the Firm Performance? Empirical Study from Indonesia Transportation Firms. *AFRE (Accounting and Financial Review)*, 4(1), 119–128. <https://doi.org/10.26905/afr.v4i1.6017>
- Demeke, A. T. (2016). Corporate Governance Mechanisms and Firm Performance: The Case of Ethiopian Insurance Industry. *Journal of Investment and Management*, 5(2), 6–16. <https://doi.org/10.11648/j.jim.20160502.11>
- Destiana, G., & Muslih, M. (2019). Pengaruh Principle-Based Corporate Governance Terhadap Kinerja Keuangan Perusahaan. *Akuntansi Riset*, 11(1). <https://doi.org/10.17509/jaset.v11i1.15727>
- Elmagrhi, M. H., Ntim, C. G., Crossley, R. M., Malagila, J. K., Fosu, S., & Vu, T. v. (2017). Corporate governance and dividend pay-out policy in UK listed SMEs: The effects of corporate board characteristics. *International Journal of Accounting and Information Management*, 25(4), 459–483. <https://doi.org/10.1108/IJAIM-02-2017-0020>
- Fauzi, I. della, & Rukmini. (2018). The Effect of Financial Performance Measured With Rentability Ratio Against Dividend Payout Ratio (Empirical Study on Manufacturing Companies group listed on BEI). *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, 2(1), 19–33.
- Felynda, A., & Krisnawati, A. (2018). Analisis Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar Di BEI Periode 2012-2016). *Prosiding*, 1–4. <http://prosidingfirma.stembi.ac.id/index.php/prosidingfirma/article/view/244/236>

- Firmansyah, I., & Fadillah, A. R. (2019). THE ROLE OF THE BOARD OF COMMISSIONERS IN IMPROVING THE FINANCIAL PERFORMANCE OF SHARIA INSURANCE INDUSTRIES IN INDONESIA. *Advances in Economics, Business and Management Research*, 100, 341–346.
- Fitrah, M., & Luthfiyah. (2017). *Metodologi Penelitian; Penelitian Kualitatif, Tindakan Kelas & Studi Kasus*. CV Jejak.
- Franita, R. (2018). *Mekanisme Good Corporate Governance dan Nilai Perusahaan: Studi untuk Perusahaan Telekomunikasi* (H. Wahyuni, Ed.; 1st ed.). Lemabaga Penelitian dan Penulisan Ilmiah AQLI. <https://play.google.com/books/reader?id=fxeZDwAAQBAJ&pg=GBS.PA9&hl=en>
- Gainau, M. B. (2016). *Pengantar metode penelitian* (C. Subagya, Ed.). Penerbit PT Kanisius.
- Ghozali, I. (2018). *Applikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9*. Badan Penerbit - Undip.
- Ghozali, I. (2021). *Applikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gunawan, C. (2019). *Mahis Menguasai SPSS (mudah mengolah data dengan IBM Statistic SPSS 25)*. DEEPUBLISH.
- Hidayat, W. W. (2018). *DASAR-DASAR ANALISA LAPORAN KEUANGAN* (F. Fabri, Ed.). Uwais Inspirasi Indonesia.
- Hendasah, L., Supriyono, E., & Ningri, L. J. (2020). The Effect of Good Corporate Governance and Firm Size on Financial Performance. *Advances in Economics, Business and Management Research*, 176.
- Husna, A., & Satria, I. (2019). EFFECTS OF RETURN ON ASSET, DEBT TO ASSET RATIO, CURRENT RATIO, FIRM SIZE, AND DIVIDEND PAYOUT RATIO ON FIRM VALUE. *International Journal of Economics and Financial Issues*, 9(5), 50–54. <https://doi.org/10.32479/ijefi.8595>

- IDX. (2021). *PT Bursa Efek Indonesia*. Idx.Co.Id.
<https://www.idx.co.id/produk/saham/>
- Indrawati. (2015). *Metode Penelitian Manajemen dan Bisnis Konvergensi Teknologi Komunikasi dan Informasi* (D. Sumayyah, Ed.). PT Refika Aditama.
- Indriantoro, N., & Supomo, B. (2018). *Metodologi Penelitian Bisnis untuk Akuntansi & Manajemen* (1st ed.). BPFE-Yogyakarta.
- Indriastuti, M., & Kartika, I. (2021). Improving Firm Value through Intellectual Capital, Good Corporate Governance and Financial Performance. In *Jurnal Ilmiah Akuntansi* • (Vol. 6, Issue 1).
- Islami, H. A., Setiawan, I., & Mai, M. U. (2020). The Effect of Corporate Governance on Financial Performance: Evidence from Islamic Banks in Indonesia. *International Seminar of Science and Applied Technology (ISSAT 2020)*, 198.
- Ismayani, A. (2019). *Metodologi Penelitian* (A. U. T. Pada, Ed.). Syiah Kuala University Press.
- Jallo, A., Mus, A. R., Mursalim, & Suryanti. (2017). Effect of corporate social responsibility, good corporate governance and ownership structure on financial performance and firm value: A Study in Jakarta Islamic Index. *Journal of Business and Management*, 19(11), 64–75.
<https://doi.org/10.9790/487X-1911026475>
- Kasmir. (2019). *Analisis Laporan Keuangan* (12th ed.). PT Rajagrafindo Persada.
- KNKG. (2006). *Pedoman GCG Perusahaan Asuransi dan Reasuransi.pdf - Google Drive*. Komite Nasional Kebijakan Governansi.
<https://drive.google.com/file/d/1m-7rhV93ewcyP9lzofFQ19lAC8BJ5qj2/view>
- Kristanto, Y. D. (2021). *Metode Statistik Jilid 1* (V. Paska, Ed.; Vol. 1). Penerbit PT Kanisius.
- Kurniati, S. (2019). Stock returns and financial performance as mediation variables in the influence of good corporate governance on corporate

- value. *Corporate Governance* (Bingley), 19(6), 1289–1309.
<https://doi.org/10.1108/CG-10-2018-0308>
- Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1).
- Makhdalena. (2012). PENGARUH PROPORSI KOMISARIS INDEPENDEN DAN KOMPOSISI KOMITE AUDIT TERHADAP EARNINGS MANAGEMENT (Studi pada Perusahaan Konglomerasi yang listing di Bursa Efek Indonesia). *Jurnal Akuntansi*, XVI(03), 336–349.
- Marantika, A. (2021). *Good Corporate Governance dan Pengungkapan Enterprise Risk Management di Indonesia* (Abdul, Ed.). Penerbit Adab.
- Meidiana, A., & NR, E. (2020). PENGARUH AUDIT INTERNAL, STRUKTUR MODAL, DAN GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN. *Jurnal Eksplorasi Akuntansi*, 2(1), 2001–2019. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/17>
- Muchson, M. (2017). *Statistik Deskriptif*. Spasi Media.
- 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>
- Mustafidah, H., & Suwarsito. (2020). *Dasar-dasar Metodologi Penelitian*. UM Purwokerto Press (Anggota APPTI).
- Ningrum, E. P. (2022). *Nilai Perusahaan (Konsep dan Aplikasi)* (Kodri, Ed.). Penerbit Adab.
- Noviani, A. V., Atahau, A. D. R., & Robiyanto, R. (2019). Struktur modal, profitabilitas, dan nilai perusahaan: Efek moderasi Good Corporate Governance. *Jurnal Ekonomi Dan Bisnis*, 22(Oktober), 391–415.

- Ntim, C. G. (2015). Board Diversity and Organizational Valuation: Unravelling the Effects of Ethnicity and Gender. *Journal of Management and Governance*, 19(1). <http://ssrn.com/abstract=2338073> Electronic copy available at: <https://ssrn.com/abstract=2338073>
- Nurazi, R., Zoraya, I., & Wiardi, A. H. (2020). The Influence of Good Corporate Governance and Capital Structure on Firm Value: The Mediation Role of Financial Performance. *Media Ekonomi Dan Manajemen*, 35(2), 230. <https://doi.org/10.24856/mem.v35i2.1554>
- Nurkholis, M., & Damayanti. (2020). The Effect of Good Corporate Governance on Financial Performance in Lq45 Companies Listed in Indonesian Stock Exchange. *Economics & Business Solutions Journal*, 4(2), 1–16.
- OJK. (2020). *Statistik Perasuransi Indonesia 2020*.
- OJK. (2022). *Tata Kelola Perusahaan*. Idx.Co.Id. <https://www.idx.co.id/tentang-bei/tata-kelola-perusahaan/>
- Paniagua, J., Rivelles, R., & Sapena, J. (2018). Corporate governance and financial performance: The role of ownership and board structure. *Journal of Business Research*, 89, 229–234. <https://doi.org/10.1016/j.jbusres.2018.01.060>
- Pertiwi, D. E., Junaidi, A., Ranidiah, F., Zs, N. Y., & Sari, K. P. (2021). Pengaruh Pengungkapan Akuntansi Lingkungan dan Mekanisme Good Corporate Governance terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *JURNAL AKUNTANSI, KEUANGAN, DAN TEKNOLOGI INFORMASI AKUNTANSI*, 2(2), 284–298. <http://jurnal.umb.ac.id/index.php/JAKTA/index>
- PJOK. (2014). *OTORITAS JASA KEUANGAN REPUBLIK INDONESIA*.
- POJK 2. (2014). *PERATURAN OTORITAS JASA KEUANGAN NOMOR 2/POJK.05/2014*. PJOK 2.

<https://www.ojk.go.id/id/regulasi/Documents/Pages/POJK-tentang-Tata-Kelola-Perusahaan-yang-Baik-bagi-Perusahaan-Perasuransi/pojk%202-2014.pdf>

- Prasetyo, D., & Dewayanto, T. (2019). PENGARUH KARAKTERISTIK DEWAN KOMISARIS TERHADAP KINERJA PERUSAHAAN (Studi Empiris pada Perusahaan Manufaktur periode 2013-2015). *DIPONEGORO JOURNAL OF ACCOUNTING*, 8(2). <http://ejournals.s1.undip.ac.id/index.php/accounting>
- Pratama, W. P. (2021a, April 27). *OJK: Tata Kelola Perusahaan jadi Akar Masalah Kasus-Kasus Asuransi*. Finansial.
- Pratama, W. P. (2021b, May 21). *Tak Cuma Tantangan Baru, Asuransi Berjibaku dengan Hambatan Klasik saat Pandemi*. Bisnis.Com. <https://finansial.bisnis.com/read/20210521/215/1396637/tak-cuma-tantangan-baru-asuransi-berjibaku-dengan-hambatan-klasik-saat-pandemi>
- Prihadi, T. (2019). *Analisis Laporan Keuangan Konsep dan Aplikasi* (Fajarianto, Ed.). PT Gramedia Pustaka Utama.
- Purnomo, R. A. (2017). *Analisis Statistik Ekonomi dan Bisnis dengan SPSS* (P. C. Ambarwati, Ed.; 3rd ed.). CV. WADE GROUP.
- Puspaningtyas, L. (2020, July 31). *Risiko Reputasi Meningkat Ancam Industri Asuransi Nasional*. Republika.Co.Id. <https://www.republika.co.id/berita/qeadlv370/risiko-reputasi-meningkat-ancam-industri-asuransi-nasional>
- Putra, D. (2021, July 2). *Zona Merah Gagal Bayar Asuransi / Infobanknews*. Infobanknews.Com. <https://infobanknews.com/zona-merah-gagal-bayar-asuransi/>
- Rahman, K. G. (2021). GOOD GOVERNANCE DAN PENGENDALIAN INTERNAL PADA KINERJA PENGELOLAAN KEUANGAN TEORI DAN PRAKTEK. In N. Kholik (Ed.), *Edu Publisher*. Edu Publisher. https://www.google.co.id/books/edition/GOOD_GOVERNANCE_DA

- N_PENGENDALIAN_INTERNA/B_IUEAAAQBAJ?hl=en&gbpv=1&dq=pengertian+kinerja+keuangan&pg=PA23&printsec=frontcover
- Rosada, A. (2021). The Effect of Good Corporate Governance Implementation on Islamic Bank Financial Performance. *Management Analysis Journal*.
- Rosyidah, M., & Fijra, R. (2021). *Metode Penelitian*. Deepublish Publisher.
- Rusdiyanto, Susetyorini, & Elan, U. (2019). *Good Corporate Governance Teori dan Implementasinya di Indonesia* (N. F. Atif, Ed.). PT Refika Aditama.
- Sadeli, F. (2021). *Lika-liku Strategi Keuangan Perusahaan: Panduan Praktis Meningkatkan Nilai Perusahaan* (M. Y. Gultom, Ed.). Penerbit Salemba Empat.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business A Skill-Building Approach* (7th ed.). John Wiley & Sons Ltd.
- Sembiring, C. Y. B., & Saragih, A. E. (2019). PENGARUH KOMISARIS INDEPENDEN DAN KOMITE AUDIT TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Jurnal Riset Akuntansi & Keuangan*, 5(2), 229–242.
- Setiawan, O., & Setiadi, I. (2020). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PADA SEKTOR BARANG KONSUMSI DI BEI. *KOMPARTEMEN: JURNAL ILMIAH AKUNTANSI*, XVIII(1), 13–21. <http://jurnalsinasional.ump.ac.id/index.php/kompartemen/>
- Sidik, S. (2021, April 27). *OJK: Kurangnya GCG Jadi Penyebab Maraknya Kasus Asuransi*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20210427160814-17-241286/ojk-kurangnya-gcg-jadi-penyebab-maraknya-kasus-asuransi>
- Situmorang, C. V., & Simanjuntak, A. (2019). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN

PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA
EFEK INDONESIA. *JURNAL AKUNTANSI DAN BISNIS*, 5(2).

- Sudarmanto, E., Susanti, E., Revida, E., Pelu, A. F. M., Purba, S., Astuti, Purba, B., Silalahi, M., Anggusti, M., Sipayung, D. P., & Krisnawati, A. (2021). Corporate Corporate Governance (GCG). In A. Karim & J. Simarmata (Eds.), *A Theory of the Firm*. Yayasan Kita Menulis. https://www.google.co.id/books/edition/Good_Corporate_Governance_GCG/CAciEAAAQBAJ?hl=id&gbpv=1&dq=good+corporate+governance+adalah&printsec=frontcover
- Sugiyono. (2019). *Metode Penelitian Kuantitatif* (Setiyawami, Ed.; 2nd ed.). ALFABETA.
- Suhardjanto, D., Alwiyah, Utami, M. E., & Syafruddin, M. (2017). Board of Commissioners Diversity and Financial Performance: A Comparative Study of Listed Mining Industry in Indonesia and Pakistan. *Review of Integrative Business and Economics Research*, 6(1), 131–142. <http://buscompress.com/journal-home.html>
- Suparlan. (2019). Analisis Pengaruh Kepemilikan Institusional Dan Kepemilikan Manajerial Terhadap Nilai Perusahaan Dengan Proporsi Dewan Komisaris Independen Sebagai Variabel Moderating (Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2015). *Jurnal Akuntansi Dan Keuangan Syariah (ALIASI)*, 2(1).
- Surifah. (2017). THE ROLE OF CORPORATE GOVERNANCE IN THE EFFECT EARNINGS MANAGEMENT HAS ON FIRM VALUE. In *Journal of Indonesian Economy and Business* (Vol. 32, Issue 1).
- Suyono. (2018). *Analisis Regresi untuk Penelitian* (1st ed.). Deepublish.
- Syofyan, E. (2021). *GOOD CORPORATE GOVERNANCE (GCG)* (Hayat, Ed.). Unisma Press. https://www.google.co.id/books/edition/GOOD_CORPORATE_GOVERNANCE_GCG/2n1dEAAAQBAJ?hl=en&gbpv=1&dq=good+corporate+governance&printsec=frontcover

- Valdar, A., & Morfett, I. (2015). Corporate finance and governance. In *Understanding Telecommunications Business* (6th ed., pp. 115–152). The Institution of Engineering and Technology.
<https://doi.org/https://doi.org/10.1049/PBTE060E>
- Yılmaz, İ. (2018). Corporate Governance and Financial Performance Relationship: Case for Oman Companies. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 4(4), 84–106.
<https://doi.org/10.32602/jafas.2018.006>
- Zulganef. (2018). *Metode Penelitian Bisnis dan Manajemen* (Vol. 1). PT Refika Aditama.