

DAFTAR PUSTAKA

- Ariyanti, F. (2015). *Gaji Presiden dan Gubernur BI Timpang, Ini Kata Pengamat - Bisnis Liputan6.* Retrieved from <https://www.liputan6.com/bisnis/read/2361623/gaji-presiden-dan-gubernur-bi-timpang-ini-kata-pengamat>
- Attar, D., Islahuddin, & Shabiri, M. (2014). Pengaruh penerapan manajemen risiko terhadap kinerja keuangan perbankan yang terdaftar di bursa efek indonesia. *Jurnal Akuntansi Pascasarjana Universitas Syiah Kuala*, 3(1), 10–20.
- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology* 1986, 51(6), 1173–1182.
- Bentley. (2013). [2013] Business Strategy, Financial Reporting Irregularities, and Audit Effort.pdf. *Contemporary Accounting Research (CAR)*, 30(2), 780–817. <https://doi.org/10.1111/j.1911-3846.2012.01174.x>
- Brigham, E. ., & Daves, P. . (2001). *Intermediate Financial Management* (7th editio; the dryden Press, ed.). Orlando.
- Budiartie. (2019). Ckckck.. *Gaji Bos Pertamina Capai Puluhan Miliar Setahun!* Retrieved from <https://www.cnbcindonesia.com/news/20190531125758-4-76134/ckckck-gaji-bos-pertamina-capai-puluhan-miliar-setahun>
- Fathinna, S. D., Rini, I., & Pengestuti, D. (2016). PENGARUH CAR , NPL , LDR , GROWTH DEPOSIT DAN BANK VARIABEL KONTROL (Studi Empiris pada Bank Konvensional yang Terdaftar Pada Bursa Efek Indonesia Periode 2010-2014). *Diponegoro Journal of Management*, 5(3), 1–10.
- Gerhart, B. (2000). Compensation strategy and organizational performance. In Compensation in Organizations. *Jossey-Bass: San Francisco*, 151–194.
- Gigliotti, M. (2013). The International Journal of Human The compensation of top managers and the performance of Italian firms. *The International Journal of Human Resource Management*, 24(4), 889–903. <https://doi.org/10.1080/09585192.2012.702317>
- Grant, R. . (1995). *Contemporary Strategy Analysis* (2nd ed.). Basil Blackwell: Oxford.
- Graver, J., & Graver, G. (1995). Compensation policy and investment opportunity set. *Financial Management*, 24(1), 19–32.

- Hambrick. (1983). the Attributes Strategic. *Academy of Management Journal*, 26(1), 5–26.
- Hambrick. (1984). Upper Echelons : The Organization as a Reflection of Its Top Managers ^. *Academy of Management Review*, 9(2), 193–206.
- Hasibuan, M. S. . (2003). *Manajemen Sumber Daya Manusia (Rev. ed)*. Jakarta: Bumi Aksara.
- Hasibuan, M. S. . (2006). *Manajemen Sumber Daya Manusia*. Jakarta: PT Haji Msagung.
- Ittner, C. D., Larcker, D. F., & Rajan, M. V. (1997). Choice Measures Bonus of in Performance Annual Contracts. *The Accounting Review*, 72(2), 231–255. Retrieved from <http://www.jstor.org/stable/248554>
- Jensen, M. ., & Meckling, W. . (1976). Theory of the firm: Managerial behaviour, agency costs and ownership structure. *Journal of Financial Economics*, 3, 305–360.
- Li, B., & Chen, S. (2019). Corporate-level strategy and firm performance : evidence from China. *Chinese Management Studies*. <https://doi.org/10.1108/CMS-10-2018-0715>
- Lindianasari. (2013). Corporate Growth and CEO Compensation: Case from Indonesia. *The Indonesian Journal of Accounting Research*, 25–37.
- Menteri Perdagangan RI. PERATURAN MENTERI PERDAGANGAN REPUBLIK INDONESIA NOMOR: 46/M-DAG/PER/9/2009. , Menteri Perdagangan Republik Indonesia § (2009).
- Miles, R. E., Snow, C. C., Meyer, A. D., Coleman, H. J., Miles, R. E., & Meyer, A. D. (1978). Organizational Strategy , Structure ,. *The Academy of Management Review*, 3(3), 546–562. Retrieved from <http://www.jstor.org/stable/257544>
- Milkovich, G. ., & Broderick, R. . (1989). Developing a compensation strategy. *CAHRS Working Paper No. 89-19*.
- Muharam, H. (2004). KOMPENSASI CHIEF EXECUTIVE OFFICER (CEO) DAN KINERJA. *Jurnal Studi Manajemen & Organisasi*, 1(2), 9–15.
- Nazaruddin, I., & Basuki, A. tri. (2015). *Analisis Statistik dengan SPSS*. Yogyakarta: Danisa Media.
- Nichols, D., & Subramaniam, C. (2001). Executive Compensation : Excessive or Equitable ? *Journal of Business Ethics*, 29, 339–351.
- Otten, J. (2008). theories on executive pay. A literature overview and critical assessment. *Munich Personal RePEc Archive (MPRA)*, (6969).

- Probohudono, A. N., Perwitasari, D., & Putra, R. P. (2016). FAKTOR-FAKTOR YANG MEMENGARUHI REMUNERASI DIREKSI: STUDI KOMPARASI PERUSAHAAN DI AUSTRALIA, SINGAPURA, INDONESIA, DAN MALAYSIA (Factors Affecting Directors' Remuneration: Comparative Study of Companies in Australia, Singapore, Indonesia and Malaysia). *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(1), 52–69.
- Rahmawati dkk. (2006). Pengaruh Asimetri Informasi Terhadap Praktik Manajemen Laba pada Perusahaan Perbankan Publik yang Terdaftar di Bursa Efek Jakarta. *Simposium Nasional Akuntansi IX*.
- Rajagopalan. (1997). Strategic Orientations , Incentive Plan Adoptions , and Firm Performance : Evidence from Electric Utility Firms. *Strategic Management Journal*, 18(10), 761–785. Retrieved from <http://www.jstor.org/stable/3088200>
- Rajagopalan, N., & Finkelstein, S. (1992). *Effects of strategic orientation and environmental change on senior management reward systems*. 13(I 992).
- Riyadi, S. (2011). Pengaruh Kompensasi Finansial, Gaya Kepemimpinan, dan Motivasi Kerja Terhadap Kinerja Karyawan pada Perusahaan Manufaktur di Jawa Timur. *JUurnal Manajemen Dan Kewirausahaan*, 13(1), 40–45.
- Russo, G. M., & Tomei, P. A. (2013). CORRELATION BETWEEN ORGANIZATIONAL CULTURE AND COMPENSATION STRATEGIES USING CHARLES HANDY ' S TYPOLOGY. *Performance Improvement*, 52(7), 13–21. <https://doi.org/10.1002/pfi.21359>
- Simamora, H. (2006). *Manajemen Sumber Daya Manusia* (Edisi ketiga; S. YKPN, ed.). Yogyakarta.
- Singh, P. (2002). The Effects of Firm Strategy on the Level and Structure of Executive Compensation. *Canadian Journal of Administrative Sciences*, 9(1), 42–56.
- Sofyan, D. K. (2013). Pengaruh Lingkungan Kerja Terhadap Kinerja Kerja Pegawai BAPPEDA. *Malikussaleh Industrial Engineering Journal*, 2(1), 18–23.
- Sosiawan, S. Y. (2012). PENGARUH KOMPENSASI , LEVERAGE , UKURAN PERUSAHAAN, EARNINGS POWER TERHADAP MANAJEMEN LABA. *Jurnal Riset Dan Akuntansi (JRAK)*, 8(1), 79–89.
- Suherman, D. (2015). Komisaris Independen terhadap Total Kompensasi : Studi pada Perusahaan yang Terdaftar di LQ45 Tahun 2009 – 2012. *Jurnal Aplikasi Manajemen (JAM)*, 13(2), 516–526.

Supomo. (1999). *Pengaruh Kompensasi, Kepemilikan Manajerial, Diversifikasi Perusahaan Dan Ukuran KAP Terhadap Manajemen Laba*. Universitas Diponegoro.

Thoyib, A. (2005). Hubungan Kepemimpinan, Budaya, Strategi, dan Kinerja: Pendekatan Konsep. *Jurnal Fakultas Ekonomi Universitas Brawijaya Malang*.

Veliyath., D. (1994). Business Strategy and Top Management. *Journal of Business Research*, 30, 149–159.

Verma dan Sharma. (2019). The linkages between business strategies , culture , and compensation using Miles & Snow ' s and Hofstede culture framework in conglomerate firms. *Benchmarking: An International Journal*. <https://doi.org/10.1108/BIJ-06-2017-0153>

Yanadori, Y., & Marler, J. H. (2006). COMPENSATION STRATEGY : DOES BUSINESS STRATEGY INFLUENCE COMPENSATION IN HIGH-TECHNOLOGY FIRMS ? *Strategic Management Journal*, 27, 559–570. <https://doi.org/10.1002/smj.521>