

## DAFTAR PUSTAKA

- Achmad, T., Faisal, F., & Oktarina, M. (2017). Factors influencing voluntary corporate risk disclosure practices by Indonesian companies. *Corporate Ownership & Control*, 14(3), 286–292. <https://doi.org/10.22495/cocv14i3c2art2>
- Aebi, V., Sabato, G., & Schmid, M. (2012). Risk management, corporate governance, and bank performance in the financial crisis. *Journal of Banking and Finance*, 36(12), 3213– <https://doi.org/10.1016/j.jbankfin.2011.10.020>
- Alfaiz, D. R. (2013). Informasi Keuangan Dan Nonkeuangan Melalui, 2(2004), 1–15.
- Amran, A., Manaf Rosli Bin, A., & Che Haat Mohd Hassan, B. (2009). Risk reporting: An exploratory study on risk management disclosure in Malaysian annual reports. *Managerial Auditing Journal*, 24(1), 39–57. <https://doi.org/10.1108/02686900910919893>
- Azim, M., Ahmed, E., Netto, B. D., & Netto, D. (2011). International Review of Business Research Papers Corporate Social Disclosure in Bangladesh: A Study of the Financial Sector, 7(2), 37–55.
- Azim, M. I. (2012). Corporate governance mechanisms and their impact on company performance: A structural equation model analysis. *Australian Journal of Management*, 37(3), 481–505. <https://doi.org/10.1177/0312896212451032>
- Bhagat, Sanjai, and Brian Bolton. 2008. “Corporate Governance and Firm Performance.” *Journal of Corporate finance* 14(4 April 2008): 257–73. <http://press.princeton.edu/tirole/front.pdf>.
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review Linked references are available on JSTOR for this article: Agency Theory: An Assessment and Review. *Academy of Management*, 14(1), 57–74.
- Erkens, D. H., Hung, M., & Matos, P. (2012). Corporate governance in the 2007–2008 financial crisis: Evidence from financial institutions worldwide. *Journal of Corporate Finance*, 18(2), 389–411. <https://doi.org/10.1016/j.jcorpfin.2012.01.005>

- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Handoyo, L. T. I. dan S. (2014). Karakteristik Dewan Komisaris, Karakteristik Perusahaan, Dan Keberadaan Risk Management Committee. *Jurnal Keuangan Dan Perbankan*, 18(2), 201–214.
- Hassan, M. K. (2009). UAE corporations-specific characteristics and level of risk disclosure. *Managerial Auditing Journal*, 24(7), 668–687. <https://doi.org/10.1108/02686900910975378>
- Hossain, M., Cahan, S. F., & Adams, M. B. (2000). The investment opportunity set and the voluntary use of outside directors: New Zealand evidence. *Accounting and Business Research*, 30(4), 263–273. <https://doi.org/10.1080/00014788.2000.9728944>
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behaviour, agency costs and ownership. *Strategic Management Journal*, 21(4), 1215–1224. Retrieved from <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=12243301&site=ehost-live>
- Ketut Asmara Putra, I Nyoman Norken, K. D. H. (2018). Analisis Risiko Pada Rencana Pemanfaatan Mata Air Metaum, 6(1), 28–37.
- Khalil, A., & Maghraby, M. (2017). The determinants of internet risk disclosure: empirical study of Egyptian listed companies. *Managerial Auditing Journal*, 32(8), 746–767. <https://doi.org/10.1108/MAJ-04-2016-1370>
- Lajili, Kaouther. 2009. “Corporate Risk Disclosure and Corporate Governance.” *Journal of Risk and Financial Management* 2(1): 94–117. <http://www.mdpi.com/1911-8074/2/1/94>.
- Lien, Y. C., & Li, S. (2014). Professionalization of Family Business and Performance Effect. *Family Business Review*, 27(4), 346–364. <https://doi.org/10.1177/0894486513482971>
- Linsley, P. M., & Shrive, P. J. (2006). Risk reporting: A study of risk disclosures in the annual reports of UK companies. *British Accounting Review*, 38(4), 387–404. <https://doi.org/10.1016/j.bar.2006.05.002>
- Linsley, P. M., Shrive, P. J., & Crumpton, M. (2006). Risk disclosure: An exploratory study of UK and Canadian banks. *Journal of Banking Regulation*, 7(3–4), 268–282. <https://doi.org/10.1057/palgrave.jbr.2350032>

- Millaty, S. D., Rahman, A., Yuniarti, R., Industri, J. T., Brawijaya, U., & Indonesia, F. (2009). ANALISIS RISIKO PADA SUPPLY CHAIN PEMBUATAN FILTER ROKOK ( Studi Kasus : PT . Filtrona Indonesia , Surabaya ), (1999).
- Nahar, Jubba, Azim. 2016. "Risk Governance and Performance : A Developing Country Perspective." *Managerial Auditing Journal* 31(3).
- Nahar, S., Jubba, C., & Azim, M. I. A. (2016). Risk governance and performance: a developing country perspective. *Managerial Auditing Journal*, (3), 250. <https://doi.org/10.1108/MAJ-02-2015-1158>
- NS, N., Rao, N., & L, G. (2018). Financial Performance of Private Commercial Banks in India: Multiple. *Academy of Accounting and Financial Studies Journal*, 22(2), 1–12.
- Peraturan Bank Indonesia Nomor: 8/4/PBI/2006 Tentang Pelaksanaan Good Corporate Governance Bagi Bank Umum. <http://bi.go.id>
- Peraturan Bank Indonesia Nomor: 14/14/PBI/2012 Tentang Transparansi dan Publikasi Laporan Bank. <http://bi.go.id>
- Peraturan Otoritas Jasa Keuangan Nomor: 6/POJK.03/2015 Tentang Transparansi dan Publikasi Laporan Bank
- Peraturan Otoritas Jasa Keuangan Nomor: 60/POJK.03/2015 Tentang Instrumen Keuangan: Pengungkapan telah disahkan oleh Dewan Standar Akuntansi
- Ponnu, C. H. (2003). Corporate Governance Structures and the Performance of Malaysian Public Listed Companies. *International Review of Business Research Papers*, 4(January), 217–230.
- Purwoko, D., & Sudiyatno, B. (2013). Faktor-faktor yang mempengaruhi kinerja bank (Studi empirik pada industri perbankan di bursa efek indonesia). *Journal of Business Economics and Management*, 20(1), 25–39.
- Sudiyanto, Bambang, and Elen Puspitasari. 2010. "TOBIN'S Q DAN ALTMAN Z-SCORE SEBAGAI INDIKATOR PENGUKURAN KINERJA PERUSAHAAN." *Kajian Akuntansi* 2(1): 1979–4886.
- Utomo, Y., & Chariri, A. (2014). Determinan Pengungkapan Risiko Pada Perusahaan Nonkeuangan di Indonesia. *Diponegoro Journal of Accounting*, 03(03), 1–14.

Weir, C., Laing, D., & Mcknight, P. J. (2002). Internal and external governance mechanisms: Their impact on the performance of large UK public companies. *Journal of Business Finance and Accounting*, 29(5–6), 579–611. <https://doi.org/10.1111/1468-5957.00444>