

DAFTAR PUSTAKA

- Achmad, T., Faisal, F., & Oktarina, M. (2017). Factors influencing voluntary corporate risk disclosure practices by Indonesian companies. *Corporate Ownership & Control*, 14. <https://doi.org/10.22495/cocv14i3c2a>
- Adabenege Yahaya, O., & Yahaya, O. A. (2025). Audit committee and financial risk disclosure. *Journal of Finance & Accounting*, 18(6), 107–141. <https://doi.org/10.11215/JFA.2025.v18.i6.107>
- Agustin, P., Maharani, B., & Effendi, R. (2021). Financial Risk Disclosure and Corporate Governance: Empirical Evidence on Banking Companies in Indonesian Stock Exchange. *Advances in Economics, Business and Management Research*.
- Akram, F., & Abrar Ul Haq, M. (2022). Integrating agency and resource dependence theories to examine the impact of corporate governance and innovation on firm performance. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2152538>
- Alamsyah, F., & Irawati, Z. (2023). Pengaruh karakteristik perusahaan dan *good corporate governance* terhadap pengungkapan manajemen risiko (*risk management disclosure*). *Edunomika*, 7.
- Al-Dubai, S. A. A., & Alotaibi, K. O. (2023). Examining the relationship between board characteristics and financial risk disclosure: A longitudinal analysis based on agency theory. *Corporate Governance and Organizational Behavior Review*, 7(4), 137–151. <https://doi.org/10.22495/cgobrv7i4p12>
- Al-Maghzom, A., Hussainey, K., & Aly, D. (2016). Corporate governance and risk disclosure: Evidence from Saudi Arabia. *Corporate Ownership and Control Journal*, 13(2).
- Al-Matari, Y. A., & Al-Dubai, S. A. A. (2025). Strengthening financial risk disclosure through governance committees to advance sustainable corporate practices in Saudi financial firms. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-01991-3>
- Almunawwaroh, M., & Setiawan, D. (2023). Does audit committee characteristics a driver in risk disclosure? *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2167551>
- 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>

- Amrin, A. (2019). An empirical study: Characteristics of business entities and corporate governance on risk disclosure practices. *Business: Theory and Practice*, 20, 25–49. <https://doi.org/10.3846/btp.2019.04>
- Anggraeni, H., & Iradianty, A. (2023). Analisis *Good Corporate Governances* dan Pengungkapan Manajemen Risiko pada Perusahaan Farmasi. *Jurnal Orientasi Bisnis Dan Entrepreneurship (JOBS)*, 4(1), 81–94. <https://doi.org/10.33476/jobs.v4i1.3609>
- Anggreni, N. K. A. A., Suprasto, H. B., Ariyanto, D., & Suaryana, I. G. N. A. (2021). Pengungkapan *Enterprise Risk Management* dan Nilai Perusahaan: Peran Moderasi Umur dan Ukuran Perusahaan. *E-Jurnal Akuntansi*, 31(11), 2867. <https://doi.org/10.24843/eja.2021.v31.i11.p15>
- Anisa, W. G., & Prastiwi, A. (2012). Analisis faktor yang mempengaruhi pengungkapan manajemen risiko (Studi empiris pada laporan tahunan perusahaan-perusahaan non-keuangan yang terdaftar di BEI tahun 2010).
- Apriono, M., Fadah, I., Wardayati, S. M., Niken, R., Aprillianto, B., Wahyuni, N. I., & Awwaliyah, I. (2023). The Effect of Financial Performance and Environmental Sensitivity on ESG Disclosure: Empirical Study in Agro-industrial Sector. *International Journal of Applied Business and International Management (IJABIM)*, 8(3), 56–71. <https://doi.org/10.32535/ijabim.v8i3.25>
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Research*, 29(1), 21–41. <https://doi.org/10.1080/00014788.1998.9729564>
- Cerbioni, F., & Parbonetti, A. (2007). Exploring the effects of corporate governance on intellectual capital disclosure: An analysis of European biotechnology companies. *European Accounting Review*, 16(4), 791–826. <https://doi.org/10.1080/09638180701707011>
- Chandra, B., Theresia, T., & Ivone, I. (2024). The Influence Of Gender Diversity Of The Board Of Directors On Risk Disclosure in Indonesia. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 8(2), 118–129. <https://doi.org/10.30741/assets.v8i2.1267>
- Dey, R. K., Hossain, S. Z., & Rezaee, Z. (2018). Financial Risk Disclosure and Financial Attributes among Publicly Traded Manufacturing Companies: Evidence from Bangladesh. *Journal of Risk and Financial Management*, 11(3), 50. <https://doi.org/10.3390/jrfm11030050>
- Dias, A., Rodrigues, L. L., Craig, R., & Neves, M. E. (2019). Corporate social responsibility disclosure in small and medium-sized entities and large

- companies. *Social Responsibility Journal*, 15(2), 137–154. <https://doi.org/10.1108/SRJ-05-2017-0090>
- Ekananda, V., Suryani, A. W., & Yusoff, Z. Z. M. (2025). Corporate Governance and Corporate Risk Disclosure. *Jurnal Akuntansi Aktual*, 12(1), 1–26. <https://doi.org/10.17977/um004v12i12025p001>
- El-Deeb, M. S., Alarabi, Y., & Mohamed, A. (2024). The role of audit committee characteristics in improving the risk disclosure of companies examining the moderating role of audit quality. *Future Business Journal*, 10(1). <https://doi.org/10.1186/s43093-024-00417-2>
- Elshandidy, T., & Neri, L. (2015). Corporate Governance, Risk Disclosure Practices, and Market Liquidity: Comparative Evidence from the UK and Italy. *Corporate Governance: An International Review*, 23(4), 331–356. <https://doi.org/10.1111/corg.12095>
- Fama, E. F., & Jensen, M. C. (1983). Separation of ownership and control. *Journal of Law and Economics*, XXVI. http://papers.ssrn.com/sol3/paper.taf?ABSTRACT_ID=94034
- Fayola, D. N. W. B., & Nurbaiti, A. (2020). Pengaruh Ukuran Perusahaan, Konsentrasi Kepemilikan, Reputasi Auditor dan *Risk Management Committee* terhadap Pengungkapan *Enterprise Risk Management*. *JIA (Jurnal Ilmiah Akuntansi)*, 5.
- Fijałkowska, J., & Hadro, D. (2022). Risk Information in Non-Financial Disclosure. *Risks*, 10(1). <https://doi.org/10.3390/risks10010011>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi (IFRS)* (4th ed.).
- Gunawan, B., & Zakiyah, Y. N. (2017). Pengaruh mekanisme *corporate governance*, ukuran perusahaan, dan *leverage* terhadap risk management disclosure. *Ekspansi*, 9(1), 1–18.
- Guthrie, J., Manes Rossi, F., Orelli, R. L., & Nicolò, G. (2020). Investigating risk disclosures in Italian integrated reports. *Meditari Accountancy Research*, 28(6), 1149–1178. <https://doi.org/10.1108/MEDAR-10-2019-0596>
- Hambrick, D. C. (2007). Upper Echelons Theory: An Update. In *Source: The Academy of Management Review* (Vol. 32, Number 2). <https://about.jstor.org/terms>

- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *Source: The Academy of Management Review*, 9(2), 193–206. <https://www.jstor.org/stable/258434>
- Herawati, V., Daeli, F., & Julia. (2023). Peran *Media Coverage* atas Pengaruh *Corporate Governance* dan Pengungkapan Manajemen Risiko terhadap *Real Earnings Management*. *JURNAL INFORMASI, PERPAJAKAN, AKUNTANSI, DAN KEUANGAN PUBLIK*, 18(2), 281–306. <https://doi.org/10.25105/jipak.v18i2.17216>
- Hope, O. K., Hu, D., & Lu, H. (2016). The benefits of specific risk-factor disclosures. *Review of Accounting Studies*, 21(4), 1005–1045. <https://doi.org/10.1007/s11142-016-9371-1>
- Hopkins, P. (2017). *Fundamentals of Risk Management 4Th Edition* (4th ed.). Kogan Page Limited.
- Horvey, S. S., & Ankamah, J. (2020). Enterprise risk management and firm performance: Empirical evidence from Ghana equity market. *Cogent Economics and Finance*, 8(1). <https://doi.org/10.1080/23322039.2020.1840102>
- Ibrahim, A. E. A., Hussainey, K., Nawaz, T., Ntim, C., & Elamer, A. (2022a). A systematic literature review on risk disclosure research: State-of-the-art and future research agenda. In *International Review of Financial Analysis* (Vol. 82). Elsevier Inc. <https://doi.org/10.1016/j.irfa.2022.102217>
- Ibrahim, A. E. A., Hussainey, K., Nawaz, T., Ntim, C., & Elamer, A. (2022b). A systematic literature review on risk disclosure research: State-of-the-art and future research agenda. In *International Review of Financial Analysis* (Vol. 82). Elsevier Inc. <https://doi.org/10.1016/j.irfa.2022.102217>
- IIRC. (2021). *IR Framework*. www.integratedreporting.org
- Indriana, V., & Kawedar, W. (2019). Pengaruh ukuran perusahaan dan mekanisme *corporate governance* terhadap pengungkapan risiko. *DIPONEGORO JOURNAL OF ACCOUNTING*, 8(1).
- Izzo, T., Russo, A., & Risaliti, G. (2025). Integrated Reporting, Stakeholders' Perspective and Sustainable Disclosure: Systematic Insights From Empirical Research. *Corporate Social Responsibility and Environmental Management*, 32(4), 4978–5005. <https://doi.org/10.1002/csr.3212>
- Januarti, I., Aldisa, K. J., & Ratu, D. M. (2025). Unrevealing risk disclosure in Indonesia: The role of governance and corporate attributes. *JURNAL KAJIAN AKUNTANSI*, 60–73. <https://doi.org/10.33603/jka>

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, (4), 305–360. <http://ssrn.com/abstract=94043><http://hupress.harvard.edu/catalog/JENTHF.html>
- Juniarti, J., Santoso, A. C., Hermawan, C. F., Darmasaputra, A., & Wright, J. (2025). Voluntary Adoption of Integrated Reporting and Firm Valuation: The Moderating Effect of ESG Performance. *Jurnal Akuntansi Dan Keuangan*, 26(2), 131–141. <https://doi.org/10.9744/jak.26.2.131-141>
- Klettner, A., Clarke, T., & Boersma, M. (2014). The Governance of Corporate Sustainability: Empirical Insights into the Development, Leadership and Implementation of Responsible Business Strategy. *Journal of Business Ethics*, 122(1), 145–165. <https://doi.org/10.1007/s10551-013-1750-y>
- Komara, A., & Riana, N. (2024). Effects of Profitability Leverage & Liquidity on Risk Management Disclosure. *Journal of Economic Sciences (Ekuisi)*, 1. <https://annpublisher.org/ojs/index.php/ekuisi>
- Komite Nasional Kebijakan Governansi. (2021). *Pedoman Umum Governansi Korporat Indonesia (PUG-KI) 2021*.
- Lahfah, A. A., & Rahayu, S. (2023). Pengaruh Komite Manajemen Risiko, *Leverage*, dan Umur Perusahaan Terhadap Pengungkapan *Enterprise Risk Management* (Studi pada Perusahaan Subsektor Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021). *Ekonomis: Journal of Economics and Business*, 7(2), 1086. <https://doi.org/10.33087/ekonomis.v7i2.1338>
- Lidya Primadona, I. A., Mita, N. P., Murti, A., Kusuma, N., Mahaputra, A., Sudiartana, I. M., Kadek Bagiana, I., & Denpasar, U. M. (2024). Pengaruh Komisaris Independen terhadap Pengungkapan Manajemen Risiko: Peran Moderasi Komite Audit. In *Jurnal Ilmiah Ekonomi dan Bisnis* (Vol. 3, Number 2).
- Linsley, P., & Shrives, P. (2000). Risk management and reporting risk in the UK. *The Journal of Risk*, 3(1), 115–129. <https://doi.org/10.21314/jor.2000.034>
- Lubis, Y. S., & Martias, D. (2024). Pengaruh Gender Keberagaman Dewan Komisaris, Risiko Komite Manajemen, *Leverage* Dan Ukuran Perusahaan Terhadap Pengungkapan Manajemen Risiko Perusahaan. *Jurnal Rumpun Ilmu Ekonomi*, 2(2). <https://doi.org/10.5281/zenodo.12623059>
- Lutfiani, A. P., Fatah, K., & Hudaya, F. (2024). Voluntary disclosure with the International Integrated Reporting Council (IIRC) framework and value relevance. *Journal of Accounting and Investment*, 25(1), 311–327. <https://doi.org/10.18196/jai.v25i1.19786>

- Maulian, I., Ikhsan, N., Patimah, A. N., Neliana, T., Ekonomi, F., Bisnis, D., Swadaya, U., & Jati, G. (2024). Ownership Structure, Company Size, and Size of the Board of Commissioners on Risk Management Disclosure. *Indonesian Journal of Advanced Research (IJAR)*, 3(6), 775–790. <https://doi.org/10.55927>
- Mbithi, E., Moloi, T., & Wangombe, D. (2022). Corporate risk disclosure: A systematic literature review and future research agenda. In *Cogent Business and Management* (Vol. 9, Number 1). Cogent OA. <https://doi.org/10.1080/23311975.2022.2105569>
- Medidjati, R. A., Heryana, T., & Hartono, P. (2023). Keragaman Gender di Dewan Komisaris dan Risiko Perusahaan: Perspektif Teori Agensi Perilaku. *Jurnal Riset Manajemen*, 152–157. <https://ejournal.upi.edu/index.php/image>
- Melani, U., & Amin, M. Al. (2016). *Diversifikasi produk, profitabilitas, dan umur perusahaan terhadap pengungkapan manajemen risiko pada industri perbankan dan manufaktur*.
- Milenis, S., & Salim, D. S. (2022). Faktor-faktor yang mempengaruhi *risk disclosure*. *Jurnal Multiparadigma Akuntansi*, 2.
- Muchemwa, M. R., Padia, N., & Callaghan, C. W. (2016). Board composition, board size and financial performance of johannesburg stock exchange companies. *South African Journal of Economic and Management Sciences*, 19(4), 497–513. <https://doi.org/10.17159/2222-3436/2016/v19n4a3>
- Muslih, M., & Damayanti, D. (2025). Pengungkapan Manajemen Risiko: Ukuran Dewan Komisaris Independen, Struktur Kepemilikan, dan Keberagaman Gender Dewan Komisaris dengan Ukuran Perusahaan sebagai Variabel Kontrol. *Jurnal Akademik Ekonomi Dan Manajemen*, 820–836.
- Muslih, M., & Maghfiroh, O. I. (2023). Pengaruh *good corporate governance* terhadap pengungkapan manajemen risiko perusahaan. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 7.
- Netti, A. (2019). Firm determinants of risk disclosure: Evidence from Italian listed companies. *Corporate Ownership and Control*, 16(1–1), 168–177. <https://doi.org/10.22495/cocv16i1c1art5>
- Nicolò, G., Aversano, N., Sannino, G., & Tartaglia Polcini, P. (2021). ICD corporate communication and its determinants: evidence from Italian listed companies' websites. *Meditari Accountancy Research*, 29(5), 1209–1232. <https://doi.org/10.1108/MEDAR-03-2020-0834>
- Ntim, C. G., Lindop, S., & Thomas, D. A. (2013). Corporate governance and risk reporting in South Africa: A study of corporate risk disclosures in the pre- and

- post-2007/2008 global financial crisis periods. *International Review of Financial Analysis*, 30, 363–383. <https://doi.org/10.1016/j.irfa.2013.07.001>
- Nurbaiti, A., & Pratiwi, Y. R. (2023). Pengaruh ukuran komite audit, kepemilikan publik, ukuran dewan komisaris, dan *risk management committee* terhadap pengungkapan manajemen risiko. *JURNAL ILMIAH KOMPUTERISASI AKUNTANSI*, 16.
- Nustini, Y., & Nuraini, S. R. (2022). Analisis profitabilitas, *financial leverage* dan *corporate governance* terhadap pengungkapan risiko perusahaan. *Proceeding of National Conference on Accounting & Finance*, 4, 73–81. <https://doi.org/10.20885/ncaf.vol4.art12>
- Oliveira, J., Rodrigues, L. L., & Craig, R. (2011). Risk-related disclosures by non-finance companies: Portuguese practices and disclosure characteristics. *Managerial Auditing Journal*, 26(9), 817–839. <https://doi.org/10.1108/02686901111171466>
- Otoritas Jasa Keuangan Republik Indonesia. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33 /POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*.
- Putri, V. R., & Putra, B. I. (2017). Pengaruh *leverage*, *profitability*, ukuran perusahaan dan proporsi kepemilikan institusional terhadap *tax avoidance*. *Jurnal Ekonomi Manajemen Sumber Daya*. www.kemenkeu.go.id
- Raimo, N., Nicolò, G., Tartaglia Polcini, P., & Vitolla, F. (2022). Corporate governance and risk disclosure: evidence from integrated reporting adopters. *Corporate Governance (Bingley)*, 22(7), 1462–1490. <https://doi.org/10.1108/CG-07-2021-0260>
- Rujiin, C., & Sukirman, S. (2020). The Effect of Firm Size, Leverage, Profitability, Ownership Structure, and Firm Age on Enterprise Risk Management Disclosures. *Accounting Analysis Journal*, 9(2), 81–87. <https://doi.org/10.15294/aaj.v9i2.33025>
- Sahore, N. S., & Verma, A. (2021). Corporate disclosures and firm characteristics: A study of the emerging market listed companies. *Corporate Ownership and Control*, 19(1), 42–54. <https://doi.org/10.22495/cocv19i1art4>
- Salsabila, Z. H., & Hidayat, S. (2024). Pengaruh Tata Kelola Perusahaan Terhadap Pengungkapan Risiko Perusahaan Pada Perusahaan Sektor Industri Barang Konsumen Primer Yang Terdaftar Di Bei Tahun 2020-2022. *Jurnal Rekognisi Ekonomi Islam*, 3(2), 11–27. <http://ejournal.unisnu.ac.id/jrei/>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business 7Th Edition* (7th ed.). John Wiley & Sons Ltd. www.wileypluslearningspace.com

- Seta, A. T., & Setyaningrum, D. (2018). Corporate Governance and Risk Disclosure: Indonesian Evidence. *Advances in Economics, Business and Management Research (AEBMR)*.
- Setiawan, A. (2016). Integrated Reporting: Are Indonesian Companies Ready to Do It? In *Asian Journal of Accounting Research* (Vol. 1).
- Siregar, A., & Ellen. (2023). Analisis faktor-faktor yang mempengaruhi pengungkapan risiko. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 20(1), 1–23. <https://doi.org/10.25170/balance.v20i1>
- Sofian, I., & Dumitru, M. (2017). The compliance of the integrated reports issued by European financial companies with the International Integrated Reporting Framework. *Sustainability (Switzerland)*, 9(8). <https://doi.org/10.3390/su9081319>
- Solikhah, B., & Maulina, U. (2021). Factors influencing environment disclosure quality and the moderating role of corporate governance. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1876543>
- Sugiyono. (2025). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (2nd ed.). Penerbit Alfabeta Bandung.
- Swarte, W., Lindrianasari, L., Prasetyo, T. J., Sudrajat, S., & Darma, F. (2020). Pengaruh struktur kepemilikan dan tata kelola perusahaan terhadap pengungkapan manajemen risiko. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 3(4), 505–523. <https://doi.org/10.24034/j25485024.y2019.v3.i4.4205>
- Syabani, A., & Siregar, S. V. (2014). Determinants of Risk Disclosure Level: Case of Indonesia. In *The Indonesian Journal of Accounting Research-May* (Vol. 17, Number 2).
- Tarantika, R. A., & Solikhah, B. (2019). Pengaruh Karakteristik Perusahaan, Karakteristik Dewan Komisaris dan Reputasi Auditor Terhadap Pengungkapan Manajemen Risiko. *Journal of Economic, Management, Accounting and Technology*, 2(2), 142–155. <https://doi.org/10.32500/jematech.v2i2.722>
- Viola, B., Aryanto, J., Marsetio, N. C., & Yuliati, R. (2023). The Impacts of Board Characteristics and Size on Risk Disclosure: Evidence from Indonesian Mining Firms. *Journal of Economics, Business, & Accountancy Ventura*, 25(3), 255–272. <https://doi.org/10.14414/jebav.v25i3.3435>
- Wachira, M. (2019). Corporate governance and risk disclosures: An empirical study of listed companies in Kenya. *African Journal of Business Management*, 13(17), 571–578. <https://doi.org/10.5897/ajbm2019.8867>

- Welbeck, E. E., Owusu, G. M. Y., Bekoe, R. A., & Kusi, J. A. (2017). Determinants of environmental disclosures of listed firms in Ghana. *International Journal of Corporate Social Responsibility*, 2(1). <https://doi.org/10.1186/s40991-017-0023-y>
- Yustin, M., & Suhendah, R. (2023). The Effect of Profitability, Risk, and Company Age on ESG Disclosure. *International Journal of Application on Economics and Business*, 1(1), 151–161. <https://doi.org/10.24912/ijaeb.v1i1.151-161>
- Zadeh, F. O. (2012). Firm Size As Company's Characteristic and Level of Risk Disclosure: Review on Theories and Literatures. In *International Journal of Business and Social Science* (Vol. 3, Number 17). www.ijbssnet.com
- Zakaria, D. K. P., Hastuti, S., & Widiastuti, S. W. (2023). Pengaruh Liputan Media, Sensitivitas Lingkungan, Environmental Management System, dan Kedekatan Konsumen terhadap Pengungkapan Lingkungan. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 12(1), 59–71. <https://doi.org/10.21831/nominal.v12i1.53974>
- Zulfikar, R., Millatina, F., Mukhtar, M., Astuti, K. D., Ismail, T., Meutia, M., & Fazri, E. (2021). Antecedents of Disclosure on Internal Control and Earnings Management. *Journal of Asian Finance, Economics and Business*, 8(3), 391–397. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0391>