

DAFTAR PUSTAKA

- Abeyssekera, I. 2008. *The Role of Corporate Governance in Intellectual Capital Disclosure in Kenyan Listed Firms*. www.ssrn.com
- Abraham, S., dan P. Cox. (2007), "Analyzing the determinants of narrative risk information in UK FTSE 100 Annual Reports", *British Accounting Review* 39: 227-248.
- Akra, M.A., I.A. Eddie, dan M.J. Ali. (2010), "The Influence of The Introduction of Accounting Disclosure Regulation on Mandatory Disclosure Compliance: Evidence from Jordan", *The British Accounting Review* 42: 170-186.
- Amran, A., A.M.R. Bin, dan B.C.H.M. Hassan. (2009), "An exploratory study on risk disclosure in Malaysian annual reports", *Managerial Auditing Journal* 24(1): 39-57.
- Baek, H.Y., Johnson, D.R. and Kim, J.W. (2009), "Managerial Ownership, Corporate Governance, and Voluntary Disclosure", *Journal of Business and Economic Studies*, Vol. 15 No. 2, pp. 44-61.
- Dalton D., Daily C., Johnson J. & Ellstrand, A. (1999), "Number of Director and Financial Performance: Meta Analysis", *Academy of Management Journal*, 42 (6): 674-686
- Darmawi, H. 2005. "*Manajemen Risiko*". Jakarta : Bumi Aksara
- Einhorn, E. (2007), "Voluntary Disclosure under Uncertainty about The Reporting Objective", *Journal of Accounting and Economics*. Vol.43 No.2-3, pp.245-74
- FASB (1998). *Summary of Statement No. 133. Accounting for Derivative Instruments and Hedging Activities (Issued 6/98)*. available at: <http://www.fasb.org/summary/>
- Forum for Corporate Governance in Indonesia. 2011. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance*. Seri Tata tentang Pedoman Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik. <http://www.bapepam.go.id/old/old/news/Des2002/SE02.pdf>
- Ghozali, Imam. 2011. "*Analisis Multivariate dengan Program SPSS*". Semarang: Badan Penerbit Universitas Diponegoro
- IASB (2008). *Presentation of financial statement*. available at: <http://www.iasb.org/>
- Indriyani, Fauziah Lina. 2014. *Analisis Pengaruh Struktur Kepemilikan, Komisaris Independen, dan Ukuran Perusahaan terhadap Risk Disclosure*. Skripsi. Semarang : Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.

- Jensen, M.C and Meckling, W.H. (1976), "Theory Of The Firm, Managerial Behaviour, Agency Costs & Ownership Structure", *Journal of Financial Economics*. Vol 3 October. Pp 305-360.
- Keputusan Ketua Bapepam dan LK Nomor: Kep-134/BL/2006 tentang Kewajiban Penyampaian Laporan Tahunan bagi Emiten atau Perusahaan Publik.
- Linsley, P.M. and Shrives, P.J. (2006), "Risk Reporting: A Study of Risk Disclosure in The Annual Reports of UK Companies", *The British Accounting Reviews*. Vol. 38 No. 4. pp. 387-404.
- Mangena, M. and Pike R. (2005), "The Effect of Audit Committee Shareholding, Financial Expertise and Size on Interim Financial Disclosures", *Accounting and Business Research*. 35 (4) pp 327-349
- Pedoman Standar Akuntansi Keuangan No. 60 (Revisi 2010): Instrumen Keuangan: Pengungkapan. <http://iaiglobal.org>
- Peraturan Bank Indonesia Nomor: 11/25/PBI/2009 Tentang Perubahan Atas PBI Nomor: 5/8/PBI/2003 Tentang Penerapan Manajemen Risiko bagi Bank Umum. <http://bi.go.id>
- Prayoga, E. Bangkit dan Almilia, L. Spica. (2013), "Pengaruh Struktur Kepemilikan dan Ukuran Perusahaan terhadap Pengungkapan Manajemen Risik", *Jurnal Akuntansi dan Keuangan*. Vol 04. No 1. page 1-19
- Probohudono, A. N., G. Tower and Rusmin R. (2013), "Risk Disclosure During The Global Financial Crisis", *Social Responsibility Journal*. Vol 09. No 1. page 124-136
- Rouf, Md Abdur dan Md Abdullah Al Harun. (2011), "Ownership Structure and Voluntary Disclosure in Annual Report of Bangladesh", *Pak J Commer Soc. Sci*. Vol 5 (1), page 129-139.
- Solomon, J.F., A. Solomon, D.N. Simon dan L.J. Nathan (2000), "A Conceptual Framework for Corporate Risk Disclosure Emerging from the Agenda from Corporate Governance Reform", *British Accounting Reviews*. 32: 447-478.
- Spira, L. F. and Bender, R. (2004), "Compare and Contrast: Perspectives on Board Committees", *Corporate Governance*. 12, 489-499
- Suhardjanto, Djoko dan Aryane Dewi. (2011), "Pengungkapan Risiko Finansial dan Tata Kelola Perusahaan: studi empiris Perbankan Indonesia", *Jurnal Keuangan dan Perbankan*. Vol. 15 No. 1, hlm. 105-118.