

DAFTAR PUSTAKA

- 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.
- 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.
- Anisa, Windi Gessy. 2012. "Analisis Faktor yang Mempengaruhi Pengungkapan Manajemen Risiko (Studi Empiris pada Laporan Tahunan Perusahaan-Perusahaan Non-Keuangan yang Terdaftar di BEI Tahun 2010)". Skripsi. Semarang : Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- 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.
- Barreta, S. And Bonzzolan, S. 2008. *Quality versus Quantity : The Case of Forward-Looking Disclosure*. *Journal of Accounting, Auditing and Finance*, Vol. 15 (3), Page 333-375
- Boediono, G.S. 2005. "Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisa Jalur". Simposium Nasional Akuntansi VIII. Universitas Sebelas Maret, Surakarta
- Cornett M. M, J. Marcuss, Saunders dan Tehranian H. 2006. *Earnings Management, Corporate Governance, and True Financial Performance*. Available at : <http://papers.ssrn.com/>
- 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

- Eng, L.L., dan Y.T. Mak. 2003. *Corporate Governance and Voluntary Disclosure*. Journal Accounting and Public Policy 22: 325-345.
- FASB (1998). *Summary of Statement No. 133. Accounting for Derivative Instruments and Hedging Activities (Issued 6/98)*. available at: <http://www.fasb.org/summary//>
- Ghozali, Imam . 2006. “Aplikasi Analisis Multivariate dengan Program SPSS”. Semarang : Badan Penerbit Universitas Diponegoro
- Ghozali, Imam. 2009. “Analisis Multivariate dengan Program SPSS”. Semarang: Badan Penerbit Universitas Diponegoro
- Ghozali, Imam. 2011. “Analisis Multivariate dengan Program SPSS”. Semarang: Badan Penerbit Universitas Diponegoro
- Hartono, Sri Redjeki. 1995. “Hukum Asuransi dan Perusahaan Asuransi”. Jakarta : Sinar Grafika. hal. 62
- Hassan, Mostafa Kamal. 2013. *Corporate Governance Characteristics and Voluntary Disclosure: The Case of UAE Listed Corporations*. IBEA, International Conference on Business, Economics, and Accounting.
- Healy, P. M. and Palepu, K. G. 2001. *Information Asymmetry, Corporate Disclosure, and The Capital Markets: A Review of The Empirical Disclosure Literature*. Journal of Accounting and Economics. vol. 31, no. 1-3, pp. 405-440.
- IASB (2008). *Presentation of financial statement*. available at: <http://www.iasb.org/>
- 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.
- Juhmani, Omar. 2013. *Ownership Structure and Corporate Voluntary Disclosure: Evidence from Bahrain*. Macrothink Institute. International Journal of Accounting and Financial Reporting. Vol. 3. No. 2

- Keputusan Ketua Bapepam dan LK Nomor: Kep-134/BL/2006 tentang Kewajiban Penyampaian Laporan Tahunan bagi Emiten atau Perusahaan Publik.
- Linsley, P.M. and Shrivess, 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
- Marwata. 2000. "Hubungan Antara Karakteristik Perusahaan dan Kualitas Ungkapan Sukarela dalam Laporan Perusahaan Publik di Indonesia". Tesis. Yogyakarta : Universitas Gadjah Mada
- Meek, G.K., C.B. Roberts,S.J Gray. 1995. *Factors Influencing Voluntary Annual Report Disclosure by U.S, U. K and Continental European Multinational Corporation*. Journal of International Business Studies (Third Quarter)26: 555-572
- Nur'Aeni, Dini. 2010. "Pengaruh Struktur Kepemilikan Saham terhadap Kinerja Perusahaan (Studi Kasus pada Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia)". Skripsi. Semarang : Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Oliveira, Jonas, Lucia Lima Rodrigas dan Rusell Craig. 2011. *Risk-Related Disclosures by Non-Finance Companies*. Managerial Auditing Journal, Vol. 26, No. 9, pp. 817-839
- 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>

- 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.
- Smith, C.W., Jr. 1990. *Corporate Risk Management : Theory and Practice*. Journal De-rivatieves, Vol. 2, No. 4, Page 21-30
- 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
- Sudarmadji, A. M. dan Lana Sularto. 2007. "Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Tipe Kepemilikan Perusahaan Terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan". Proceeding Psikologi, Ekonomi, Sastra, Arsitek dan Sipil Auditorium Kampus Gunadarma. Jakarta 21-22 Agustus, 2007
- Wardhana, Anindyarta Adi. 2013. "Pengaruh Karakteristik Perusahaan Terhadap Tingkat Pengungkapan Risiko (studi empiris pada perusahaan Non Keuangan yang terdaftar di BEI)". Skripsi. Semarang : Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- www.idx.co.id
- Zuhroh, Diana dan I Putu Pande Heri Sukmawati. 2003. "Analisis Pengaruh Luas Pengungkapan Sosial dalam Laporan Tahunan Perusahaan Terhadap Reaksi Investor". Simposium Nasional Akuntansi IV 2003.