

## DAFTAR PUSTAKA

- Abraham, Santhosh dan Paul Cox. 2007. "Analysing the Determinants of Narrative Risk Information in UK FTSE 100 Annual Reports". *The British Accounting Review*, Vol. 39, pp. 227-248
- Aljifri, Khaled dan Khaled Hussainey. 2007. "The Determinants of forwardlooking Information in Annual Reports of UAE Companies". *Managerial Auditing Journal*, Vol. 22, No. 9, pp. 881-894
- Alsaeed, Khalid. 2006. "The Association between Firm-specific Characteristics and Disclosure: The Case of Saudi Arabia". *Managerial Auditing Journal*. Vol. 21, No. 5, pp. 476-496
- Amran, Azlan, A. M. Rosli Bin dan B. C. H. Mohd Hassan. 2009. "Risk Reporting: An Exploratory Study on Risk Management Disclosure in Malaysian Annual Reports". *Managerial Auditing Journal*, Vol. 24, No. 1, pp. 39-57
- Beretta, S dan Bozzolan. 2004. "A framework for the analysis of firm risk communication". *The International Journal of Accounting*, Vol. 39, No. 3, pp. 265-288
- Deumes, Rogier dan W. Robert Knechel. 2008. "Economic Incentives for Voluntary Reporting on Internal Risk Management and Control Systems". *Auditing : A Journal of Practice & Theory*, Vol. 27, No. 1, pp. 35-66
- Elzahar, Hany dan Khaled Hussainey. 2012. "Determinants of narrative risk disclosure in UK interim reports". *The Journal of Risk Finance*, Vol. 13, No. 2, pp. 133-147
- Fama, Eugene F dan Michael C. Jensen. 1983. "Agency Problems and Residual Claims". *Journal of Law & Economics*, Vol . 26
- Ghozali, Imam. 2009. *Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2009. *Structural Equation Modeling Metode Alternatif dengan Partial Least Square*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hanafi, Mamduh M. 2006. *Manajemen Risiko*. Yogyakarta: UPP-STIM YKPN

- Hassan, Mustofa Kamal. 2009. "UAE Corporations-specific Characteristics and Level of Risk Disclosure". *Managerial Auditing Journal*, Vol. 24, No. 7
- Jensen, Michael C., dan William H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Cost, and Ownership Structure". *Journal of Financial Economics*, Vol. 3, No. 4, pp. 305-360
- Lajili, Kaouthar, dan Daniel Zeghal. 2005. "A Content Analysis of Risk Management Disclosures in Canadian Annual Reports". *Canadian Journal of Administrative Sciences*, Vol. 22 (2), pp. 125-142
- Linsley, Philip M. dan Philip J. Shrides. 2005. "Transparency and The Disclosure of Risk Information in The Banking Sector". *Journal of Financial Regulation and Compliance*, Vol. 13, Iss: 3, pp. 205-214
- Linsley, Philip M. dan Philip J. Shrides. 2006. "Risk Reporting: A Study of Risk Disclosures in the Annual Reports of UK Companies". *The British Accounting Review*, Vol. 38, pp. 387-404
- Liu, Yuting. 2006. "A Content Analysis of External Risk Reporting in UK Public Telecommunications Companies". *A Dissertation presented in part consideration for the degree of "MA Risk Management"*
- Oliveira, Jonas, Lucia Lima Rodrigues dan Russell Craig. 2011. "Risk-related disclosures by non-finance companies". *Managerial Auditing Journal*, Vol. 26, No. 9, pp. 817-839
- Pratika, Briana D. 2011. "Faktor-Faktor yang Mempengaruhi Keberadaan Risk Management Committee Terhadap Manajemen Risiko". *Skripsi Tidak Dipublikasikan*, Program Sarjana Akuntansi, Jurusan Akuntansi Universitas Diponegoro Semarang
- Taures, Nazila SI. 2010. "Analisis Hubungan Antara Karakteristik Perusahaan Dengan Pengungkapan Risiko". *Skripsi Tidak Dipublikasikan*, Program Sarjana Akuntansi, Jurusan Akuntansi Universitas Diponegoro Semarang
- Wardani, Rr. Puruwita. 2012. "Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Sukarela". *Jurnal Akuntansi dan Keuangan*, Vol. 14, No. 1, pp. 1-15