

DAFTAR PUSTAKA

- Abbasi, M., E. Kalantari, and H. Abbasi. 2012. "Impact of Corporate Governance Mechanisms on Firm Value Evidence from the Food Industry of Iran". *Journal of Basic and Applied Scientific Research*, Vol. 2, No. 5, pp. 4712-4721.
- Abdallah, A. A.-N., M. K. Hassan, and P. L. McClelland. 2015. "Islamic Financial Institutions, Corporate Governance, and Corporate Risk Disclosure in Gulf Cooperation Council Countries". *Journal of Multinational Financial Management*, Vol. 31, pp. 63-82.
- Abdullah, M., Z. Abdul Shukor, Z. M. Mohamed, and A. Ahmad. 2015. "Risk Management Disclosure: A Study on the Effect of Voluntary Risk Management Disclosure Toward Firm Value". *Journal of Applied Accounting Research*, Vol. 16, No. 3, pp. 400-432.
- Abukosim, Mukhtaruddin, I. S. Ferina, and C. Nurcahaya. 2014. "Ownership Structure and Firm Values: Empirical Study on Indonesia Manufacturing Listed Companies". *Journal of Art Science & Commerce*, Vol. 5, No. 4, pp. 1-14.
- Agustina, L., and N. Baroroh. 2016. "The Relationship Between Enterprise Risk Management (ERM) and Firm Value Mediated through the Financial Performance". *Review of Integrative Business and Economics Research*, Vol. 5, No. 1, pp. 128-138.
- Al Farooque, O., W. Buachoom, and L. Sun. 2019. "Board, Audit Committee, Ownership and Financial Performance – Emerging Trends from Thailand". *Pacific Accounting Review*, Vol. 32, No. 1, pp. 54-81.
- Alabdullah, T. T. Y. 2018. "The Relationship Between Ownership Structure and Firm Financial Performance". *Benchmarking: An International Journal*, Vol. 25, No. 1, pp. 319-333.
- Allam, B. S. 2018. "The impact of board characteristics and ownership identity on agency costs and firm performance: UK evidence". *Corporate Governance: The International Journal of Business in Society*, Vol. 18, No. 6, pp. 1147-1176.
- Amran, A., A. Manaf Rosli Bin, and B. Che Haat Mohd Hassan. 2008. "Risk Reporting: : An Exploratory Study on Risk Management Disclosure in Malaysian Annual Reports". *Managerial Auditing Journal*, Vol. 24, No. 1, pp. 39-57.
- Arianti, N., and I. B. A. Purbawangsa. 2019. "The Role of Profitability in Mediating the Effect of Leverage, Corporate Size, and Good Corporate Governance on

- Company Values in Manufacturing Companies of Indonesia Stock Exchange". *Russian Journal of Agricultural and Socio-Economic Sciences*, Vol. 89, No. 5, pp. 157-168.
- Arora, A., and C. Sharma. 2016. "Corporate Governance and Firm Performance in Developing Countries: Evidence From India". *Corporate Governance: The International Journal of Business in Society*, Vol. 16, No. 2, pp. 420-436.
- Barako, D. G., P. Hancock, and H. Y. Izan. 2006. "Factors Influencing Voluntary Corporate Disclosure by Kenyan Companies". *Corporate Governance: An International Review*, Vol. 14, No. 2, pp. 107-125.
- Baroroh, A. 2013. *Analisis Multivariat dan Time Series dengan SPSS 21*. Jakarta: Elex Media Komputindo.
- Beasley, M. S., R. Clune, and D. R. Hermanson. 2005. "Enterprise Risk Management: An Empirical Analysis of Factors Associated With the Extent of Implementation". *Journal of Accounting and Public Policy*, Vol. 24, No. 6, pp. 521-531.
- Boediono, G. S. B. 2005. "Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur". *Paperdisajikan pada Simposium Nasional Akuntansi VII*, di Bali.
- Brickley, J. A., and J. L. Zimmerman. 2010. "Corporate Governance Myths: Comments on Armstrong, Guay, and Weber". *Journal of Accounting and Economics*, Vol. 50, No. 2/3, pp. 235-245.
- Brigham, E. F., and J. F. Houston. 2017. *Fundamentals of Financial Management*. 9 ed. Boston: Cengage Learning.
- Brown, Lawrence and J., Caylor. (2018). *Corporate Governance and Firm Performance*. Boston Accounting Research Colloquium 15 th.
- Budiyono, B., and Wulansari, F. A. (2018). Good Corporate Governance Management On Corporate Values (Empirical Study on Chemical Companies listed on the Indonesia Stock Exchange Period 2013-2015). *International Journal of Economics, Business and Accounting Research (Ijebar)*, 2(01).
- Cadbury Committee Report (1992). *The Financial Aspects of Corporate Governance*. Gee and Co. Ltd. London
- Chang, C.-S., S.-W. Yu, and C.-H. Hung. 2014. "Firm Risk and Performance: The Role of Corporate Governance". *Review of Managerial Science*, Vol. 9, No. 1, pp. 141-173.
- Chen, J. X. 2007. "Comparative Study on the Standardizing Theories of Insider Trading Crime – a Case Study of The United States, Japan and Taiwan Province". *Seeking Truth*, Vol. 34, No. 1, pp. 81-87.

- Chen, Y.-L., Y.-W. Chuang, H.-G. Huang, and J.-Y. Shih. 2019. "The Value of Implementing Enterprise Risk Management: Evidence from Taiwan's Financial Industry". *The North American Journal of Economics & Finance*.
- Chung, R., M. Firth, and J.-B. Kim. 2002. "Institutional Monitoring and Opportunistic Earnings Management". *Journal of Corporate Finance*, Vol. 8, No. 1, pp. 29-48.
- Core, J. E., R. W. Holthausen, and D. F. Larcker. 1999. "Corporate Governance, Chief Executive Officer Compensation, and Firm Performance". *Journal of Financial Economics*, Vol. 51, No. 3, pp. 371-406.
- Cornett, M. M., A. J. Marcus, A. Saunders, and H. Tehranian. 2007. "The impact of institutional ownership on corporate operating performance". *Journal of Banking & Finance*, Vol. 31, No. 6, pp. 1771-1794.
- COSO. 2004. "Executive Summary: Enterprise Risk Management-Integrated Framework" <https://www.coso.org/>, diakses 04 April 2020.
- COSO. 2013. "Internal Control-Integrated Framework" <https://www.coso.org/>, diakses 05 Januari 2020.
- Cremers, K. J. M., and V. B. Nair. 2005. "Governance Mechanisms and Equity Prices". *The Journal of Finance*, Vol. 60, No. 6, pp. 2859-2894.
- Dalwai, T. A. R., R. Basiruddin, and S. Z. Abdul Rasid. 2015. "A Critical Review of Relationship Between Corporate Governance and Firm Performance: GCC Banking Sector Perspective". *Corporate Governance: The International Journal of Business in Society*, Vol. 15, No. 1, pp. 18-30.
- Darmawan, A., A. Nisa, and S. Rejeki. 2018. "The Effect of Management Ownership, Institutional Ownership, Corporate Social Responsibility and Profitability to the Company's Value". *International Journal of Islamic Business and Economics*, Vol. 2, No. 2, pp. 107-117.
- Darmayanti, F. E., F. Sanusi, and I. U. Widya. 2018. "Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional dan Kebijakan Hutang Terhadap Nilai Perusahaan (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2011- 2015)". *Jurnal Manajemen dan Bisnis*, Vol. 11, No. 1, pp. 1-20.
- Dechow, P. A., R. G. Sloan, dan A. p. Sweeny. 1996. "Causes and Consequences of Earnings Manipulation : An empirical of Firms Subject to Enforcement Actions by The SEC". *Contemporary Accounting Research*, Vol. 13 (Spring):1-36.
- Demsetz, H., and K. Lehn. 1985. "The Structure of Corporate Ownership: Causes and Consequences". *Journal of Political Economy*, Vol. 93, No. 6, pp. 1155-1177.

- Desender, K. A., and E. Lafuente. 2009. "The Influence of Board Composition, Audit Fees and Ownership Concentration on Enterprise Risk Management". *SSRN Electronic Journal*.
- Eisenhardt, K.M. 1989. "Agency theory; an assessment and review". *Academy of Management Review*, 14: 57-74.
- Elshandidy, T., and L. Neri. 2015. "Corporate Governance, Risk Disclosure Practices, and Market Liquidity: Comparative Evidence from the UK and Italy". *Corporate Governance: An International Review*, Vol. 23, No. 4, pp. 331-356.
- Elzahar, H., and K. Hussainey. 2012. "Determinants of Narrative Risk Disclosures in Uk Interim Reports". *The Journal of Risk Finance*, Vol. 13, No. 2, pp. 133-147.
- Falendro, A., F. Faisal, and I. Ghozali. 2018. "Karakteristik Dewan Komisaris, Komite Dan Pengungkapan Risiko Perusahaan". *Jurnal Reviu Akuntansi dan Keuangan*, Vol. 8, No. 2.
- Fama, E. F., and M. C. Jensen. 1983. "Separation of Ownership and Control". *Journal of Law and Economics*, Vol. 26, No. 2, pp. 301-325.
- Farrell, M and R. Gallagher. 2019. "Moderating Influences on the ERM Maturity-Performance Relationship." *Research in International Business and Finance*, Vol. 47, pp.616-628
- FCGI. (2004). Corporate Governance Self Assessment Checklist. Penilaian Mandiri (Self Assessment) Praktik Corporate Governance Perusahaan.
- Florio, C., and G. Leoni. 2017. "Enterprise Risk Management and Firm Performance: The Italian Case". *The British Accounting Review*, Vol. 49, No. 1, pp. 56-74.
- Frankel, R., M. McNichols, and G. P. Wilson. 1995. "Discretionary Disclosure and External Financing". *The Accounting Review*, Vol. 70, No. 1, pp. 135-150.
- Gabrielsson, J. 2007. "Correlates of Board Empowerment in Small Companies". *Entrepreneurship Theory and Practice*, Vol. 31, No. 5, pp. 687-711.
- Gao, L., and S. Song. 2008. "Management Ownership and Firm Performance". *Frontiers of Business Research in China*, Vol. 2, No. 3, pp. 372-384.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. 8 ed. Semarang: Badan Penerbit Universitas Diponegoro.
- Gillan, S. L., and L. T. Starks. 2003. "Corporate Governance, Corporate Ownership, and the Role of Institutional Ownership: A Global Perspective". *Journal of Applied Finance*, Vol. 13, No. 2, pp. 4-22.

- Gompers, P. A., and A. Metrick. 2001. "Investor Institutional and Equity Prices". *The Quarterly Journal of Economics*, Vol. 116, No. 1, pp. 229–259.
- Hanafi, M. H. 2014. *Risiko, Proses Manajemen Risiko, dan Enterprise Risk Management*.
- Hardin, W. G., G. L. Nagel, K. D. Roskelley, and P. A. Seagraves. 2017. "Institutional Monitoring, Motivated Investors, and Firm Performance". *The Journal of Real Estate Research*, Vol. 39, No. 3, pp. 401-440.
- Hardiningsih dan Sofyaningsih, S. 2011. "Struktur Kepemilikan, Kebijakan Dividen, Kebijakan Utang dan Nilai Perusahaan". *Jurnal Dinamika Keuangan dan Perbankan*, Vol. III, No. 1, h. 68-87
- Harford, J., A. Kecskés, and S. Mansi. 2018. "Do long-term investors improve corporate decision making?". *Journal of Corporate Finance*, Vol. 50, pp. 424-452.
- Harjito, A., and Martono. 2011. *Manajemen Keuangan*. 2 ed. Yogyakarta: Ekonisia.
- Healy, P. M., and K. G. Palepu. 1993. "The Effect of Firms' Financial Disclosure Strategies on Stock Prices". *Accounting Horizons*, Vol. 7, No. 1, pp. 1-11.
- Hidalgo, R. L., E. García-Meca, and I. Martínez. 2011. "Corporate Governance and Intellectual Capital Disclosure". *Journal of Business Ethics*, Vol. 100, No. 3, pp. 483-495.
- Htay, S. N. N., H. M. A. Rashid, M. A. Adnan, and A. K. M. Meera. 2011. "Corporate Governance and Risk Management Information Disclosure in Malaysian Listed Banks: Panel Data Analysis". *International Review of Business Research Papers*, Vol. 7, No. 4, pp. 159-176.
- <https://megapolitan.kompas.com/read/2011/03/30/04322366/Citibank.Dibobol.Karyawan.Sendiri?page=all>.
- <https://www.cnbcindonesia.com/market/20191115093424-17-115443/terungkap-ini-penyebab-masalah-kronis-di-bank-muamalat>.
- <https://www.rims.org/resources/strategic-enterprise-risk-center/risk-maturitymodel>.
- Islam. 2015. Disclosure of Corporate Governance Compliance of State Owned Commercial Banks in Bangladesh and Stakeholders' Expectation, *Research Journal of Finance and Accounting*, 6(20), pp. 8-21
- Iswajuni, I., A. Manasikana, and S. Soetedjo. 2018. "The Effect of Enterprise Risk Management (ERM) on Firm Value on Manufacturing Companies Listed on Indonesian Stock Exchange Year 2010-2013". *Asian Journal of Accounting Research*, Vol. 3, No. 2, pp. 224-235.

- Jankensgård, H. 2019. "A Theory of Enterprise Risk Management". *Corporate Governance: The International Journal of Business in Society*, Vol. 19, No. 3, pp. 565-579.
- Jensen, M. C. 1993. "The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems". *The Journal of Finance*, Vol. 48, No. 3, pp. 831-880.
- Jensen, M. C., and W. H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure". *Journal of Financial Economics*, Vol. 3, No. 4, pp. 305–360.
- Kamardin, H. 2014. "Managerial Ownership and Firm Performance: The Influence of Family Directors and Non-family Directors". Pada *Ethics, Governance and Corporate Crime: Challenges and Consequences*, 47-83.
- Klapper, L. F., and I. Love. 2004. "Corporate Governance, Investor Protection, and Performance in Emerging Markets". *Journal of Corporate Finance*, Vol. 10, No. 5, pp. 703-728.
- KNKG. 2006. "Pedoman Umum Good Corporate Governance Indonesia" <http://www.knkg-indonesia.org>, diakses 21 Februari 2020.
- KNKG. 2012. "Pedoman Penerapan Manajemen Risiko Berbasis Governance" <http://www.knkg-indonesia.org>, diakses 02 Maret 2020.
- Kumar, N., and J. P. Singh. 2013. "Effect of Board Size and Promoter Ownership on Firm Value: Some Empirical Findings from India". *Corporate Governance: The International Journal of Business in Society*, Vol. 13, No. 1, pp. 88-98.
- Kumar, P., and K. Sivaramakrishnan. 2008. "Who Monitors the Monitor? The Effect of Board Independence on Executive Compensation and Firm Value". *Review of Financial Studies*, Vol. 21, No. 3, pp. 1371-1401.
- Lechner, P., and N. Gatzert. 2017. "Determinants and Value of Enterprise Risk Management: Empirical Evidence from Germany". *The European Journal of Finance*, Vol. 24, No. 10, pp. 867-887.
- Lin, Y., M.-M. Wen, and J. Yu. 2012. "Enterprise Risk Management: Strategic Antecedents, Risk Integration, and Performance". *North American Actuarial Journal*, Vol. 16, No. 1, pp. 1-28.
- Lin, Y. R., and X. M. Fu. 2017. "Does institutional ownership influence firm performance? Evidence from China". *International Review of Economics & Finance*, Vol. 49, pp. 17-57.
- Lozano, M. B., B. Martínez, and J. Pindado. 2016. "Corporate Governance, Ownership and Firm Value: Drivers of Ownership as A Good Corporate

- Governance Mechanism". *International Business Review*, Vol. 25, No. 6, pp. 1333-1343.
- Mahrani, M., and N. Soewarno. 2018. "The Effect of Good Corporate Governance Mechanism and Corporate Social Responsibility on Financial Performance With Earnings Management as Mediating Variable". *Asian Journal of Accounting Research*, Vol. 3, No. 1, pp. 41-60.
- Messier, S. P., R. F. Loeser, M. N. Mitchell, G. Valle, T. Morgan, W. J. Rejeski, and W. H. Ettinger. 2000. "Exercise and Weight Loss in Obese Older Adults with Knee Osteoarthritis: A Preliminary Study". *Journal of the American Geriatrics Society*, Vol. 48, No. 9, pp. 1062-1072.
- Mintzberg, H. 1993. *Structure in Fives: Designing Effective Organizations*. Prentice-Hall, Inc.
- Mishra, R. K., and S. Kapil. 2018. "Board Characteristics and Firm Value for Indian Companies". *Journal of Indian Business Research*, Vol. 10, No. 1, pp. 2-32.
- Moeller, R. R. 2009. *Brink's Modern Internal Auditing: A Common Body of Knowledge*. 7 ed. Hoboken: John Wiley & Sons, Inc.
- Mohammad Adam et al. 2014. Company Characteristics And Enterprise Risk Management Disclosure: Empirical Study On Indonesia Listed Companies, *International Journal of Economic Faculty in Sriwijaya University*. Palembang, pp. 1-18.
- Muhammad Kashif shad & Fong-Woon Lai. 2015. Enterprise Risk Management and Firm Performance Validated Through Economic Value Added Factors. *International Journal Of Economics And Statistics*, Volume 3.
- Nagata, K., and P. Nguyen. 2017. "Ownership Structure and Disclosure Quality: Evidence from Management Forecasts Revisions in Japan". *Journal of Accounting and Public Policy*, Vol. 36, No. 6, pp. 451-467.
- Navissi, F., and V. Naiker. 2006. "Institutional Ownership and Corporate Value". *Managerial Finance*, Vol. 32, No. 3, pp. 247-256.
- Nelson, J. 2005. "Corporate Governance Practices, CEO Characteristics and Firm Performance". *Journal of Corporate Finance*, Vol. 11, No. 1-2, pp. 197-228.
- Noor. (2011). "Analisis Pengaruh GCG Terhadap Nilai Perusahaan". Skripsi Dipublikasikan. Universitas Diponegoro Semarang.
- Ntim, C.G., Lindop, S. and Thomas, D.A. (2013) 'Corporate governance and risk reporting in south africa: A study of corporate risk disclosures in the preand post-2007/2008 global financial crisis periods', *International Review of Financial Analysis*, Vol. 30.

- OECD. 2004. OECD Principle of Corporate Governance. www.oecd.org/daf/governance/principle/html.
- Onasis, K. 2016. "Pengaruh Tata Kelola Perusahaan Terhadap Nilai Perusahaan pada Perusahaan Sektor Keuangan yang Terdaftar di BEI". *Jurnal Bina Ekonomi*, Vol. 20, No. 1, pp. 1-22.
- Permatasari, I., and R. Novitasary. 2014. "Pengaruh Implementasi Good Corporate Governance terhadap Permodalan dan Kinerja Perbankan di Indonesia: Manajemen Risiko Sebagai Variabel Intervening". *Jurnal Ekonomi Kuantitatif Terapan*, Vol. 7, No. 1, pp. 52-59.
- Prasetyorini, B. F. 2013. "Pengaruh Ukuran Perusahaan, Leverage, Price Earning Ratio dan Profitabilitas Terhadap Nilai Perusahaan". *Jurnal Ilmu Manajemen*, Vol. 1, No. 1, pp. 183-196.
- Pucheta-Martínez, M. C., and I. Gallego-Álvarez. 2019. "Do Board Characteristics Drive Firm Performance? an International Perspective". *Review of Managerial Science*.
- Pujiati, D., and E. Widanar. 2009. "Pengaruh Struktur Kepemilikan Terhadap Nilai Perusahaan: Keputusan Keuangan Sebagai Variabel Intervening". *Jurnal Ekonomi Bisnis dan Akuntansi Ventura*, Vol. 12, No. 1, pp. 71-86.
- Puni, A., and A. Anlesinya. 2020. "Corporate Governance Mechanisms and Firm Performance in A Developing Country". *International Journal of Law and Management*.
- Purbawangsa, I. B. A., and H. B. Suprasto. 2019. "The Role of Profitability in Mediating Influences Good Corporate Governance, Business Risk, Corporate Social Responsibility and Firm Value of Banking Companies Listed in Indonesia Stock Exchange". *Russian Journal of Agricultural and Socio-Economic Sciences*, Vol. 93, No. 9, pp. 241-251.
- Putu, N. N. G. M., Moeljadi, Djumahir, and A. Djazuli. 2014. "Factor Affecting Firms Value of Indonesia Public Manufacturing Firms". *International Journal of Business and Management Invention*, Vol. 3, No. 1, pp. 35-44.
- Retherford, K. S. 1993. *Guide to Analysis of Language Transcripts*. 2 ed. Eau Claire, WI: Thinking Publications.
- Ruiz-Mallorquí, M. V., and D. J. Santana-Martín. 2011. "Dominant Institutional Owners and Firm Value". *Journal of Banking & Finance*, Vol. 35, No. 1, pp. 118-129.
- Rustiarini, N. W. 2012. "Corporate Governance, Konsentrasi Kepemilikan dan Pengungkapan Enterprise Risk Management". *Journal Manajemen Keuangan, Akuntabilitas*, Vol. 11, No. 2, pp. 279-298.

- Ryu, K., and J. Yoo. 2011. "Relationship Between Management Ownership and Firm Value Among The Business Group Affiliated Firms in Korea". *Journal of Comparative Economics*, Vol. 39, No. 4, pp. 557-576.
- Saggar, R., and B. Singh. 2017. "Corporate Governance and Risk Reporting: Indian Evidence". *Managerial Auditing Journal*, Vol. 32, No. 4/5, pp. 378-405.
- Salem, I. H., S. D. Ayadi, and K. Hussainey. 2019. "Corporate Governance and Risk Disclosure Quality: Tunisian Evidence". *Journal of Accounting in Emerging Economies*, Vol. 9, No. 4, pp. 567-602.
- Sanjaya, C. K., and N. Linawati. 2015. "Pengaruh Penerapan Enterprise Risk Management dan Variabel Kontrol Terhadap Nilai Perusahaan di Sektor Keuangan". *Finesta*, Vol. 3, No. 1, pp. 52-57.
- Sartono, A. 2010. *Manajemen Keuangan: Teori dan Aplikasi*. 4 ed. Yogyakarta: BPFE.
- Sayilir, Ö., and M. Farhan. 2017. "Enterprise Risk Management and Its Effect on Firm Value in Turkey". *Journal of Management Research*, Vol. 8, No. 4, pp.
- Scott, W. R. (2012). *Financial Accounting Theory*, Sixth Edition. Canada: Pearson Prentice Hall.
- Sekaran, U., and R. Bougie. 2016. *Research Methods for Business: A Skill Building Approach*. 7 ed. United Kingdom: John Wiley & Sons Ltd.
- Sengupta, P. 2004. "Disclosure Timing: Determinants of Quarterly Earnings Release Dates". *Journal of Accounting and Public Policy*, Vol. 23, No. 6, pp. 457-482.
- Shad, M. K., F.-W. Lai, C. L. Fatt, J. J. Klemeš, and A. Bokhari. 2019. "Integrating Sustainability Reporting Into Enterprise Risk Management and its Relationship with Business Performance: aA Conceptual Framework". *Journal of Cleaner Production*, Vol. 208, pp. 415-425.
- Shan, Y. G., E. Chapple, and E. Chapple. 2019. "Managerial Ownership, Board Independence and Firm Performance". *Accounting Research Journal*.
- Shleifer, A., and R. W. Vishny. 1986. "Large Shareholders and Corporate Control". *Journal of Political Economy*, Vol. 94, No. 3, pp. 461-488.
- Shleifer, A., and R. W. Vishny. 1997. "A Survey of Corporate Governance". *Journal of Finance*, Vol. 52, No. 2, pp. 737-783.
- Siahaan, H. 2013. *Manajemen Risiko pada Perusahaan & Birokrasi*. Elex Media Komputindo.

- Simarmata, A. P. P., and N. Cahyonowati. 2014. "Pengaruh Tax Avoidance Jangka Panjang Terhadap Nilai Perusahaan dengan Kepemilikan Institusional Sebagai Variabel Pemoderasi". *Diponegoro Journal of Accounting*, Vol. 3, No. 3, pp. 1-13.
- Singh, M., I. Mathur, and K. C. Gleason. 2004. "Governance and Performance Implications of Diversification Strategies: Evidence from Large U.S. Firms". *The Financial Review*, Vol. 39, No. 4, pp. 489-526.
- Singh, S., N. Tabassum, T. K. Darwish, and G. Batsakis. 2018. "Corporate Governance and Tobin's Q as a Measure of Organizational Performance". *British Journal of Management*, Vol. 29, No. 1, pp. 171-190.
- Subramaniam, N., L. McManus, and J. Zhang. 2009. "Corporate Governance, Firm Characteristics and Risk Management Committee Formation in Australian Companies". *Managerial Auditing Journal*, Vol. 24, No. 4, pp. 316-339.
- Suhadak, S., K. Kurniaty, S. R. Handayani, and S. M. Rahayu. 2019. "Stock Return and Financial Performance As Moderation Variable in Influence of Good Corporate Governance Towards Corporate Value". *Asian Journal of Accounting Research*, Vol. 4, No. 1, pp. 18-34.
- Sukandar, P. P., and Rahardja. 2014. "Pengaruh Ukuran Dewan Direksi dan Dewan Komisaris serta Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan". *Diponegoro Journal of Accounting*, Vol. 3, No. 3, pp. 1-7.
- Tarjo. 2008. "Pengaruh Konsentrasi Kepemilikan Institusional dan Leverage Terhadap Manajemen Laba, Nilai Pemegang Saham serta *Cost of Equity Capital*". *Paperdisajikan pada Simposium Nasional Akuntansi XI*, di Pontianak.
- Taylor, G., G. Tower, and J. Neilson. 2009. "Corporate communication of financial risk". *Accounting & Finance*, Vol. 50, No. 2, pp. 417-446.
- Thaharah, N. (2016). Pengaruh Mekanisme Corporate Governance dan Kinerja Keuangan terhadap Nilai Perusahaan LQ 45. *Jurnal Ilmu Dan Riset Akuntansi*: 5
- Utami, I. C. 2015. Pengaruh dewan komisaris, komite audit, internal audit, komite manajemen risiko dan ukuran perusahaan terhadap pengungkapan enterprise risk management: dimensi iso 31000: Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode Tahun: 2012-2013.
- Volonté, C. 2015. "Boards: Independent and Committed Directors?". *International Review of Law and Economics*, Vol. 41, pp. 25-37.
- Wahyudin, A., and B. Solikhah. 2017. "Corporate governance implementation rating in Indonesia and its effects on financial performance". *Corporate*

- Governance: The International Journal of Business in Society*, Vol. 17, No. 2, pp. 250-265.
- Wardoyo, and T. M. Veronica. 2013. "Pengaruh Good Corporate Governance, Corporate Social Responsibility & Kinerja Keuangan Terhadap Nilai Perusahaan". *Jurnal Dinamika Manajemen*, Vol. 4, No. 2, pp. 132-149.
- Weisbach, M. S. 1988. "Outside Directors and CEO Turnover". *Journal of Financial Economics*, Vol. 20, No., pp. 431-460.
- Widianingsih, D. 2018. "Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, serta Komite Audit pada Nilai Perusahaan dengan Pengungkapan CSR sebagai Variabel Moderating dan Firm Size sebagai Variabel Kontrol". *Jurnal Akuntansi dan Pajak*, Vol. 19, No. 1.
- Widjaya, P. E., and Y. Sugiarti. 2013. "Penerapan Risk Management untuk Meningkatkan Non-Financial Firm Performance di Perusahaan Murni Jaya". *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol. 2, No. 1.
- Yaghoobnezhad, A., H. Nikoomaram, and H. M. Salteh. 2012. "The Investigation of The Relationship Between Corporate Governance and Earnings Quality". *African Journal of Business Management*, Vol. 6, No. 11, pp. 3898-3912.
- Yoo, T., and D. K. Jung. 2015. "Corporate Governance Change and Performance: The Roles of Traditional Mechanisms in France and South Korea". *Scandinavian Journal of Management*, Vol. 31, No. 1, pp. 40-53.