

Daftar Pustaka

- Ahn, T.-S., dan Lee, J. (2004). Determinants of Voluntary Disclosures in Management Disclosure and Analysis (MD&A): Evidence from Korea. *Presentasi paper pada 16th Asian Pacific Conference on International Accounting Issues, Seoul*.
- AIMA. (2006). An Overview of Leverage. *strategy paper series*.
- Alsaeed, K. (2006). The Association between Firm-specific Characteristics and Disclosure: The Case of Saudi Arabia. *Managerial Auditing Journal Vol. 21, No. 5*, 476-496.
- Amran, A. (2009). Risk reporting: An exploratory study on risk management disclosure in Malaysian annual reports. *Managerial Auditing Journal*.
- Anthony, R., dan Govindarajan, V. (2006). *Management Control Systems*. McGraw-Hill.
- Asbaugh, H., dan Warfield, T. D. (2003). Audits as a Corporate Governance Mechanism: Evidence from the German Market. *Journal of International Accounting Research*, 1-21.
- Barakat, A., dan Hussainey, K. (2013). Bank governance, regulation, supervision, and risk reporting: Evidence from operational risk disclosures in European Banks. *International Review Financial Analysis*, 254-273.
- Barako, D., Hancock, P., dan Izan, H. (2006). Factors influencing voluntary corporate disclosure by Kenyan companies. *Corporate Governance: an international review*.
- Beretta, S., dan Bozzolan, S. (2004). A framework for the analysis of firm risk communication. *The International Journal of Accounting*, 265– 288.
- Berle, A., dan Means, G. (1932). *The Modern Corporation and Private Property*. New Jersey: Transaction Publisher.
- Cooke, T. E. (1989). Disclosure in the corporate annual report of Swedish companies. *Accounting and Business Research*, 113-124.
- Craswell, A., dan Taylor, S. (1992). Discretionary Disclosure of Reserves by Oil and Gas Companies: An Economic Analysis. *Journal of Business Finance and Accounting*, 295-308.
- Deumes, R., dan W.R, K. (2008). Economic incentives for voluntary reporting on internal risk management and control systems. *Auditing: A Journal of Practice and Theory*.
- DSAK. (2013). *ED PSAK 60 Instrumen Keuangan: Pengungkapan*. Jakarta: DSAK IAI.
- Elshandidy, T., Fraser, I., dan Hussainey, K. (2013). Aggregated, voluntary, and mandatory risk disclosure incentives: Evidence from UK FTSE all-share companies. *International Review of Financial Analysis*, 320-333.
- Elzahar, H., dan Hussainey, K. (2012). *Determinants of Narrative Risk Disclosures in UK Interim Reports*.

- EY. (2010). *Conceptual Framework: Objectives and Qualitative Characteristics*. London: EY.
- Francis, J. (2004). What do we know about Audit Quality? *The British Accounting Review*, 345-368.
- Garcia-Meca, E., Parra, M. L., dan Martinez, I. (2005). The explanatory factors of intellectual capital disclosure to financial analysts. *European Accounting Review*, 63-94.
- Gujarati, D. (2003). *Basic Econometrics*. New York: McGraw-Hill.
- Harward, dan Upton. (1961). *Introduction to Business Finance*. New York: Mc Graw Hill.
- Hassan, M. K. (2009). UAE corporations-specific characteristics and level of risk disclosure. *Managerial Auditing Journal*, 668-687.
- Hassan, N. (2014). Investigating the Impact of Firm Characteristics on the Risk Disclosure Quality. *International Journal of Business and Social Science*.
- Healy, P. M., dan Palepu, K. G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*, 405-440.
- IASB. (2008). *An improved Conceptual Framework for Financial Reporting*. London: IASB.
- ICAEW. (2006). *No surprises: Working for Better Risk Reporting*. London: Institute of Chartered Accountants of English and Wales.
- ICAEW. (2011). *REPORTING BUSINESS RISKS: Meeting Expectations*. London: Institute of Chartered Accountants of English and Wales.
- Jensen, M. C., dan Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 305-360.
- Johansson, S., dan Thörnberg, S. (2011). *Risk Disclosures in Listed Companies: Exploring the Swedish Context*. Dipetik November 20, 2016, dari Risk Disclosures in Listed Companies: Exploring the Swedish Context.
- Jonas, G. J., dan Blanchet, J. (2000). Assessing Quality of Financial Reporting. *Accounting Horizons*, 353-363.
- Kravet, T., dan Muslu, V. (2011). Textual Risk Disclosures and investors risk Perceptions. *Review of Accounting Studies*, 1088-1122.
- Lang, M., dan Lundholm, R. (2000). Voluntary disclosure and equity offerings: reducing information asymmetry or hyping the stock? *Contemporary Accounting Research*, 623-662.
- Linsley, P. (2004). Disclosing Risk in Annual Reports. *International Journal of Applied Finance for Non-Financial Managers*.
- Linsley, P. M., Shrives, P. J., dan Crumpton, M. (2003). Risk Disclosure Practices : A Study of UK and Canadian banks. *Working paper*.
- Linsley, P., dan Shrives, P. (2006). Risk reporting: A study of risk disclosures in the annual reports of UK companies. *British Accounting Review*, 387-404.
- Linsmeier, T. J., Thornton, D. B., Venkatachalam, M., dan Welker, M. (2002). The effect of mandated Market Risk Disclosures on Trading Volume Sensitivity to Interest Rate, Exchange Rate, and Commodity Price Movements . *The Accounting Review*, 343-377.

- Lopes, P., dan Rodrigues, L. (2007). Accounting for financial instruments: An analysis of the determinants of disclosure in the Portuguese Stock Exchange. *The International Journal of Accounting* 42, 25-26.
- Martani, D. (2014). dari <https://staff.blog.ui.ac.id/martani/files/2011/04/ED-PSAK-60-2013.pdf>. Diakses 23 Maret 2017
- Miihkinen, A. (2009). *What Drives Quality of Firm Risk Disclosure? The Impact of a National Disclosure Standard and Reporting Incentives under IFRS*. Helsinki: Aalto University.
- Mohobbot, A. (2005). Corporate Risk Reporting Practices in Annual Reports of Japanese Companies. *Working Paper, Okayama University, Japan*.
- Muhson, A. (2006). *TEKNIK ANALISIS KUANTITATIF*. Universitas Negeri Yogyakarta.
- Oliveira, J., Rodrigas, L., dan Craig, R. (2011). Risk-related disclosures by nonfinance companies. *Managerial Auditing Journal*, 817-839.
- Palmer, P. D. (2008). Audit Quality and Financial Report Disclosure. *Flinders Business School Research Paper Series*.
- Rajab, B., dan Handley-Schachler, M. (2009). Corporate risk disclosure by UK firms: Trends and determinants. *World Review of Entrepreneurship Management and Sustainable Development*, 224-243.
- Ruwita, C., dan Harto, P. (2013). Analisis Pengaruh Karakteristik Perusahaan Dan Corporate Governance Terhadap Pengungkapan Risiko Perusahaan. *Diponegoro Journal Of Accounting*, 1.
- Sawir, A. (2004). *Kebijakan Pendanaan dan Restrukturisasi Perusahaan*. Jakarta: PT Gramedia Pustaka Utama.
- Seftianne. (2011). Faktor-faktor Yang Mempengaruhi Struktur Modal Pada Perusahaan Publik Sektor Manufaktur. *Jurnal Bisnis Dan Akuntansi*, 39-56.
- Sengupta, P. (1998). Corporate Disclosure Quality and the Cost of Debt. *The Accounting Review*, 459-474.
- Shodhganga. (2000). *The Shodhganga INFLIBNET Centre*. dari Shodhganga: http://shodhganga.inflibnet.ac.in/bitstream/10603/705/16/17_chapter8.pdf. Diakses 18 Mei 2017.
- Solomon, J. F., Solomon, A., Norton, S. D., dan Joseph, N. L. (2000). A Conceptual framework for corporate risk disclosure emerging from the agenda for corporate governance reform. *The British Accounting Review*, 447-478.
- Sugiono, L., dan Jogi, C. (2013). Analisa Faktor yang Mempengaruhi Likuiditas Pada Industri Ritel yang Terdaftar Pada Bursa Efek Indonesia Tahun 2007-2012. *Business Accounting Review*.
- Suwito, E., dan Herawaty, A. (2005). *Analisis Pengaruh Karakteristik Perusahaan Terhadap Tindakan Perataan Laba Yang Dilakukan Oleh Perusahaan Yang Terdaftar Di Bursa Efek Jakarta*. Solo: SNA.
- Van Horne, J., dan Wachowiz, J. (1995). *Fundamental of Financial Management*. Prentice Hall.
- Vandemele, V. (2009). *Management Risk Reporting Practice and their Determinants: A study of Belgian listed firms*. dari



<https://doclib.uhasselt.be/dspace/bitstream/1942/9392/2/CorporateriskB.pdf>
f. Diakses 23 Maret 2017.

Winter, C. (2010). *Risk Reporting and the IPO coalition: The influence of lawyer, auditor and underwriter quality*. Unpublished Master Thesis, Maastricht University, School of Business and Economics.