

## DAFTAR PUSTAKA

- Abbas, D. S., Ismail, T., Taqi, M., & Yazid, H. (2021). Determinants of enterprise risk management disclosures: Evidence from insurance industry. *Accounting*, 7(6), 1331–1338. <https://doi.org/10.5267/j.ac.2021.4.005>
- Adnyana, I. made, & Adwishanti, P. R. (2020). Good Corporate Governance, Ukuran Dewan Komisaris, Net Profit Margin dan Ukuran Perusahaan Efeknya terhadap Pengungkapan Risiko. *Jurnal Populis*, 5(10).
- Agustina, L., Jati, K. W., Baroroh, N., Widiarto, A., & Manurung, P. N. (2021). Can the risk management committee improve risk management disclosure practices in Indonesian companies? In *Investment Management and Financial Innovations* (Vol. 18, Issue 3, pp. 204–213). LLC CPC Business Perspectives. [https://doi.org/10.21511/imfi.18\(3\).2021.19](https://doi.org/10.21511/imfi.18(3).2021.19)
- Aisiyah, S., & Damayanti. (2021). Pengaruh Kepemilikan Publik, Komite Manajemen Risiko dan Leverage terhadap Risk Management Disclosure pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Prosiding Seminar Nasional Hukum, Bisnis, Sains Dan Teknologi (HUBISINTEK)*, 2(1), 904.
- Alarussi, A. S., & Gao, X. (2021). Determinants of profitability in Chinese companies. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-04-2021-0539>
- Alshirah, M., & Alshira'h, A. (2023). The impact of corporate ownership structure on corporate risk disclosure: evidence from an emerging economy. *Competitiveness Review*. <https://doi.org/10.1108/CR-01-2023-0007>
- Arta, I. putu S., Satriawan, D. G., Bagiana, I. K., Loppies, Y., Shavab, F. A., & Mala, C. (2021). *Manajemen Risiko* (U. Taufik, A. A. R, & A. Masruroh, Eds.; Pertama). Penerbit Widina Bhakti Persada. <https://openlibrary.telkomuniversity.ac.id/pustaka/177193/manajemen-risiko.html>
- Bagaskara, R. S., Titisari, K. H., & Dewi, R. R. (2021). Pengaruh profitabilitas, leverage, ukuran perusahaan dan kepemilikan manajerial terhadap nilai

- perusahaan. *Forum Ekonomi*, 23(1), 29–38.  
<http://journal.feb.unmul.ac.id/index.php/FORUMEKONOMI>
- Basuki. (2021). *Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis* (1st ed.). Raja Grafindo Persada.
- Basuki, A. T., & Prawoto, N. (2016). *Analisis Regresi dalam Penelitian Ekonomi dan Bisnis: dilengkapi aplikasi SPSS dan Eviews*. PT RajaGrafindo Persada.
- Budianto, E. W. H., & Dewi, N. dwi tetria. (2023). *Net Profit Margin (NPM) Ratio in Islamic and Conventional Banking: Mapping Research Topics using VOSviewer Bibliometric and Library Research*.  
<https://doi.org/10.5281/zenodo.10117320>
- Chartpolrak, P., & Tangthong, S. (2020). Causes and effects between an enterprise risk management framework and firm financial performance for energy efficiency services. *International Journal of Innovation, Creativity and Change*, 14(11), 882–917.
- Daru Ramdhani, N., & Yudowati, S. P. (2023). Pengaruh Solvabilitas, Likuiditas, Dewan Komisaris Independen, dan Keberadaan Komite Manajemen Risiko Terhadap Pengungkapan Manajemen Risiko. *SEIKO : Journal of Management & Business*, 6(1), 95–107. <https://doi.org/10.37531/sejaman.v6i1.3514>
- Dewi, A. A. D. P., Sudarsana, I. D. K., & Jayantika, P. Y. (2023). Manajemen Risiko Pada Pembangunan Pengembangan Rumah Sakit Umum Tabanan Yang Sedang Beroperasi (Studi Kasus Pada Pembangunan Gedung Nicu – Ponek BRSU Tabanan Bali). *Jurnal Teknik Sipil Terapan (JTST)*, 3(1), 41–53.
- Diah Khasanahwati, & Suwarno. (2023). Pengaruh Kepemilikan Publik, Ukuran Perusahaan, Profitabilitas dan Umur Perusahaan Terhadap Pengungkapan Manajemen Risiko. *Jurnal Mirai Management*, 8(1), 286–293.
- Djuniar, L., Betri, Mayora, E., & Afrida, A. (2021). Asimetri Informasi Kompetensi dan Moralitas Individu terhadap Kecenderungan Kecurangan Akuntansi dengan Perilaku Tidak Etis Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 6(2).

- Elisabeth, A., & Utami, W. (2021, May 27). The Effect of Good Corporate Governance, Leverage and Company Profile on Risk Disclosure. *Accounting Analysis Journal*. <https://doi.org/10.4108/eai.28-9-2020.2307512>
- Evana, Agustina, Yenni, Fuadi, R., & Mirfazli, E. (2023). The influence of corporate characteristics and Good Corporate Governance toward the risk management disclosure. *Revista De Métodos Cuantitativos Para La Economía Y La Empresa*, 35. [www.upo.es/revistas/index.php/RevMetCuant/article/view/6138](http://www.upo.es/revistas/index.php/RevMetCuant/article/view/6138)
- Fitri, & Haryanti. (2020). *Metodologi Penelitian Pendidikan* (Tegar Rahardian Kusuma & Kamilia Sukmawati, Eds.; 1st ed.). Madani Media.
- Ghozali, I. (2018). *Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Dipenogoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika : Teori, Konsep dan Aplikasi dengan Eviews 10* (2nd ed.). Badan Penerbit Undip.
- Gonidakis, F. K., Koutoupis, A. G., Tsamis, A. D., & Agoraki, M. E. K. (2020). Risk disclosure in listed Greek companies: the effects of the financial crisis. *Accounting Research Journal*, 33(4–5), 615–633. <https://doi.org/10.1108/ARJ-03-2020-0050>
- Hairul, H. (2020). *Manajemen Risiko*. Deepublish.
- Harahap, I. A., & Kristanti, F. T. (2022). Pengaruh Kepemilikan Institusional, Leverage, Pertumbuhan Perusahaan, dan Inflasi Terhadap Dividend Policy. *SEIKO: Journal of Management & Business*, 5(1), 2022–2512. <https://doi.org/10.37531/sejaman.v5i1.2254>
- Hawari, A. H., Praptapa, A., & Arofah, T. (2022). The Influence of Managerial Ownership, Institutional Ownership, Public Ownership on Earnings Management in Listed Companies in the Transportation and Retail Subsector In 2016-2020. *Jurnal Riset Akuntansi Soedirman (JRAS)*, 1(1), 146–162.
- Herijawati, E., & Kristiadi, T. (2023). Pengaruh Profitabilitas, Ukuran Perusahaan dan Solvabilitas terhadap Nilai Perusahaan. *Mufakat: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 2(4).

- Imelda Hutabarat, M., Silalahi, H., Elisa Sutejo Samosir, H., Raja Siregar, M., Meilani Damanik, H., & Imelda Hutabarat Accounting, M. (2023). Enrichment: Journal of Management Analysis current ratio return on asset and debt to equity ratio on dividend payout ratio. In *Enrichment: Journal of Management* (Vol. 13, Issue 2).
- Jensen, M. , C., & Meckling, M. (1976). Theory of The Firm : Management Behavior, Agency Cost ad Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360.
- Karfinto, K., & Suhendah, R. (2020). Faktor-Faktor Yang Mempengaruhi Risk Disclosure Sektor Perbankan yang Terdaftar di BEI. *Multiparadigma Akuntansi Tarumanagara*, 2(d), 1213–1221.
- Kronologi Kasus Bumiputera Hingga OJK Restui Penyelamatan.* (2023). CNBC Indonesia. <https://www.cnbcindonesia.com/market/20230213015410-17-413126/kronologi-kasus-bumiputera-hingga-ojk-restui-penyelamatan/1>
- Kronologi Kasus Jiwasraya, Gagal Bayar Hingga Dugaan Korupsi.* (2020). CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20200108111414-78-463406/kronologi-kasus-jiwasraya-gagal-bayar-hingga-dugaan-korupsi>
- Kusumaningrum, R. A., & Kristanti, F. T. (2023). Pengaruh Kinerja Keuangan terhadap Financial Distress dengan Kepemilikan Manajerial sebagai Variabel Moderasi. *Oikos: Jurnal Kajian Pendidikan Ekonomi Dan Ilmu Ekonomi*, VII(2).
- Larasati, D., & Asrori, A. (2020). The Effect of Corporate Governance Mechanisms, Capital Structure and Firm Size on Risk Management Disclosure. *Accounting Analysis Journal*, 9(1), 60–66. <https://doi.org/10.15294/aaj.v9i1.20956>
- Lindawati, A. S. L., The, O., Fiona Asri Dewanti, A., & Tanuwijaya, J. (2021). The Impact of Internal Factors on Risk Management Disclosure in Retail Industry. *ACM International Conference Proceeding Series*, 199–205. <https://doi.org/10.1145/3457640.3457643>

- Lokaputra, M., Anugerah, R., & Kurnia, P. (2022). 50 / Pengaruh Tata Kelola Perusahaan terhadap Pengungkapan Manajemen Risiko. *17*(1).
- Luthfiyatul Farida, A., Roziq, A., & Maria Wardayati, S. (2019). Determinant Variables Of Enterprise Risk Management (ERM), Audit Opinions And Company Value On Insurance Emitents Listed In Indonesia Stock Exchange. *International Journal of Scientific & Technology Research*, *8*, 7. [www.ijstr.org](http://www.ijstr.org)
- Malahim, S. S. (2023). The Relationship Between the Risk Disclosure and Risk Management Committee on Banks Value: Empirical Evidence from Jordan. *International Journal of Professional Business Review*, *8*(3). <https://doi.org/10.26668/businessreview/2023.v8i3.572>
- Malik, A. M. N. A. R., & Kristanti, F. T. (2023). Pengaruh Ukuran Dewan Komisaris, Risk Management Committee, Reputasi Auditor dan Kompetisi terhadap Pengungkapan Manajemen Risiko. *Jurnal Ilmiah Edunomika*, *07*(02).
- Nasution, A. A., Erlina, Rujiman, Situmeang, C., & Muda, I. (2020). Success Model for Risk Management Disclosure. *International Journal Of Scientific & Technology Research*, *9*(09). [www.ijstr.org](http://www.ijstr.org)
- Nurbaiti, A., & Muliana, F. K. (2023). Risk Management Disclosure: Managerial Ownership, Risk Management Committee, and Capital Structure. *Jurnal Proaksi*, *10*(2), 182–197. <https://doi.org/10.32534/jpk.v10i2.4002>
- Otoritas Jasa Keuangan. (n.d.). Retrieved October 25, 2023, from <https://ojk.go.id/id/kanal/iknb/pages/asuransi.aspx>
- Purbasari, I., Nurhayati, E., & Suhaeni, S. (2023, October 17). Do Firm Size and Asset Structure Effect Capital Structure Through Firm Profitability? Evidence from Coal Mining Industry. <https://doi.org/10.4108/eai.4-11-2022.2328391>
- Qimyatussa'adah, Q., Nugroho, S., & Abdullah, L. (2021, March 8). A Chronological Review: Jiwasraya. <https://doi.org/10.4108/eai.4-11-2020.2304546>
- Rahman, Md. J., Kennedy, S. I., & Chen, Z. (2022). Enterprise Risk Management and Company's Performance Empirical Evidence from China". *Journal of Accounting, Business and Management (JABM)*, *29*(1).

- Riyanto, S., & Hatmawan, A. A. (2020). *Metode Riset Penelitian Kuantitatif*. Deepublish.
- Rujiin, C., & Sukirman, S. (2020). The Effect of Firm Size, Leverage, Profitability, Ownership Structure, and Firm Age on Enterprise Risk Management Disclosures. *Accounting Analysis Journal*, 9(2), 81–87. <https://doi.org/10.15294/aaj.v9i2.33025>
- Sari, D. M., & Wulandari, P. P. (2021). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Kebijakan Dividen terhadap Nilai Perusahaan. *Jurnal Tera Ilmu Akuntansi*, 22(1).
- Sekaran, U., & Roger, B. (2017). *Metode Penelitian Bisnis* (6th ed.). Salemba Empat.
- Siregar, S. (2017). *Metode Penelitian Kuantitatif: Dilengkapi dengan Perbandingan Perhitungan Manual & SPSS*. Kencana.
- Sudharto, S. V., & Salim, S. (2021). Efek Firm Size, Profitability, Gearing Ratio, Dan Public Ownership Terhadap Risk Disclosure. *Jurnal Ekonomi*, 125–143.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Susilo, L. J., & Kaho, V. R. (2018). *Manajemen Risiko Berbasis ISO 31000:2018 Panduan untuk Risk Leader dan Risk Practitioners* (D. Novita, Ed.). PT Gramedia Widiasarana Indonesia.
- Suwaldiman, S., & Fajrina, A. N. (2022). Pengungkapan Manajemen Risiko: Perusahaan BUMN versus Non-BUMN. *Jurnal Ekonomi Dan Statistik Indonesia*, 2(1), 124–133. <https://doi.org/10.11594/jesi.02.01.14>
- Suwandi, H. A., Lestari, T. U., & Kristanti, F. T. (2022). Pengaruh Likuiditas, Leverage, Ukuran Perusahaan, Struktur Kepemilikan dan Pertumbuhan Perusahaan terhadap Dividend Policy pada LQ45. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(3).
- syafii, mukhtar. (2022, February). *Perbedaan ISO 31000 Tahun 2009 dan 2018*. ISO CENTER INDONESIA.
- Trisnawati, R., Mustikawati, S., & Sasongko, N. (2023). Enterprise Risk Management Disclosure and CEO Characteristics: An Empirical Study of Go

Public Companies in Indonesia. *Business: Theory and Practice*, 24(2), 379–391. <https://doi.org/10.3846/btp.2023.18505>

Wardoyo, D. U., Bhagaskara, M. R., & Sinatrya, M. V. (2022). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap pengungkapan Manajemen Risiko. *ULIL ALBAB : Jurnal Ilmiah Multidisiplin*, 01.

Widaryanti, W. (2022). The Effect Of Managerial Ownership, Institutional Ownership, Growth Opportunity And Profitability On Accounting Conservatism. *GOVERNORS*, 1(1), 1–7. <https://doi.org/10.47709/governors.v1i1.1649>

Wulandari, D. T. (2018). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Profitabilitas, Leverage dan Ukuran Perusahaan terhadap Nilai Perusahaan. *Jurnal Ilmiah Mahasiswa FEB*.

Zutilisna, D., Kristanti, F. T., & Suriati, S. (2023). Pengaruh Leverage, Liquidity, Firm Size Dan Institutional Ownership Terhadap Dividend Policy. *Jurnal Ekombis Review*, 11(1), 123–134. <https://doi.org/10.37676/ekombis.v11i1>