

DAFTAR PUSTAKA

- A Chariri dan Imam Ghozali. 2007. "Teori Akuntansi". Semarang: Badan Penerbit Universitas Diponegoro.
- Abdullah, W. Amalina Wan, Percy, M., & Stewart, J. (2013). Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system. *Journal of Islamic Accounting and Business Research*, 4(2),100-131.
- Abbott, L. J., Parker, S., & Peters, G. F. 2004. Audit committee characteristics and restatements. *Auditing: A Journal of Practice & Theory*, 23: 69–87.
- Adhipradana, F., & Daljono, D. (2014). Pengaruh Kinerja Keuangan, Ukuran Perusahaan, dan Coporate Governance Terhadap Pengungkapan Sustainability Report. *Diponegoro Journal of Accounting*, 3(1), 80-91.
- Aljifri, Hussaney 2017. Faktor-faktor yang mempengaruhi profitabilitas dan Perkembangan Usaha Perbankan (Studi pada umum Go Publik yang Listed di Bursa Efek Indonesia tahun 2005-2008). Skripsi. Universitas Diponegoro. Semarang.
- Alijoyo, Antonius dan Subartono Zaini. 2004. Komisariss Independen: Penggerak Praktik GCG di Perusahaan. Jakarta: PT. Indeks.
- Aziz, A. 2016. Analisis Pengaruh Struktur Kepemilikan dan Karakteristik perusahaan terhadap tingkat Pengungkapan Risiko (Studi pada Perusahaan Manufaktur 2011-2014). *Jurnal Akuntansi Vol. 25 No. 3* pp 35-78.
- Badawi, A., & Hidayah, N. (2018). The Effect of Liquidity, Quality of Productive Assets and Company Size on the Operational Risk Disclosure of Sharia Commercial Bank (Study on Sharia Banking in Indonesia). *European Journal of Business and Mangement*, 10(18), 1–10.
- Barako, D. G., Hancock, P., & Izan, H. Y. 2006. Factors influencing voluntary corporate disclosure by Kenyan companies. *Corporate Governance: An International Review*, 14: 107–125.
- Bedard, J., Chtourou, S. M., & Courteau, L. 2004. The effect of audit committee expertise, independence, and activity on aggressive earnings management. *Auditing: A Journal of Practice & Theory*, 23: 13–35.

- Brown, N. and Deegan, C., "The Public Disclosure of Environmental Performance Information- A Dual Test of Media Agenda Setting Theory and Legitimacy Theory", *Accounting and Business Research*, Vol. 29, No. 1.
- Carcello, J. V. & Neal, T. L. 2003a. Audit committee characteristics and auditor dismissals following "new" going-concern reports. *The Accounting Review*, 78: 95–117.
- Cham, T. (2018). "Determinants of Islamic banking growth: an empirical analysis". *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 11 No. 1, pp. 18-39.
- Cheng, E. & Courtenay, S. M. 2006. Board composition, regulatory regime and voluntary disclosure. *International Journal of Accounting*, 41: 262–289.
- Coles, J. L., Daniel, N. D., & Naveen, L. 2008. Boards: Does one size fit all? *Journal of Financial Economics*, 87: 329–356.
- Deegan, C., Rankin M., „Do Australian Companies Report Environmental News Objectively?“ An Analysis Of Environmental Disclosures By Firms Prosecuted Successfully by the Environmental Protection Authority *Accounting, Auditing and Accountability Journal*, Vol-9, No. 2, pp. 52-69,1996.
- Dowling, J. and Pfeffer, J. 1975. Organizational Legitimacy: Social Values And Organizational Behavior. *Pacific Sociological Journal Review*, Vol. 18, Page. 122-136.
- Elamer et al., (2020). Pengaruh Struktur dan mekanisme CG terhadap keputusan pengungkapan perusahaan pada perbankan syariah.
- Ellili, N., & Nobanee, H. (2017). Corporate Risk Disclosure of Islamic and Conventional Banks. *Banks and Bank Systems*, 12(3), 247–256.
- Eng, L. L. & Mak, Y. T. 2003. Corporate governance and voluntary disclosure. *Journal of Accounting and Public Policy*, 22: 325–345.
- Febrina, IGN Agung Suaryana. 2011. "Faktor-Faktor yang Mempengaruhi Kebijakan Pengungkapan Tnggungjawab Sosial dan Lingkungan pada Perusahaan Manufaktur di Bursa Efek Indonesia". SNA XIV Banda Aceh 21-22 Juli 2011.
- Gray, et al., 1996, *Accounting and Accountability: Changes and Challenges in Corporate Social and Environmental Reporting*. Prentice Hall Europe, Hemel Hempstead.

- Guest, P. M. 2009. The impact of board size on firm performance: Evidence from the UK. *European Journal of Finance*, 15: 385–404.
- Handayani, D. L. (2016). Perbandingan Regulasi Manajemen Risiko pada Perbankan Syariah di Indonesia dan Malaysia. UIN Sunan Kalijaga.
- Haniffa, R. M. & Cooke, T. E. 2002. Culture, corporate governance and disclosure in Malaysian corporations. *Abacus*, 38: 317–349.
- Herfian, I. M. (2018). Studi Komparatif Kinerja Keuangan Perbankan Syariah di Indonesia dan Malaysia. Universitas Pendidikan Indonesia.
- Hidayati dan Murni. 2009. Pengaruh Pengungkapan Corporate Sosial Responsibility Terhadap Earnings Response Coefficient Pada Perusahaan High Profile. *Jurnal Bisnis dan Akuntansi*, Vol. 11, No, 1, hlmn. 1-18.
- Hodder, L., Koonce, L., & McAnally, M. L. 2001. SEC market risk disclosures: Implications for judgment and decision making. *Accounting Horizons*, 15: 49–70.
- Iqbal, Munawar & Molyneux, Philip, (2005). "Banking and Financial Systems in the Arab World." *Palgrave Macmillan Studies in Banking and Financial Institutions*. Palgrave Macmillan.
- Islamic Finance Development Report. (2019). *Shifting Dynamics*
- Kang, H., Cheng, M., & Gray, S. J. 2007. Corporate governance and board composition: Diversity and independence of Australian boards. *Corporate Governance: An International Review*, 15: 194–207.
- Khalil, A., Maghraby, M., Khalil, A., & Maghraby, M. (2017). The determinants of internet risk disclosure : empirical study of Egyptian listed companies.
- Kurniawan Rudi (2018) Analisis Pengaruh Tingkat Profitabilitas, Corporate Governance Terhadap Pengungkapan Risiko Perusahaan (Studi kasus Pada Perusahaan Finansial tahun 2015-2017 yang terdaftar di BEI). Universitas Mercu Buana Yogyakarta.
- Nofitasari, W. A. (2015). Analisis Perbandingan Kinerja Keuangan Perbankan Syariah dengan Menggunakan Metode CAMELS (Studi Kasus Perbankan Syariah Indonesia dengan Malaysia Periode 2013-2014). IAIN Salatiga.
- Nurdibah, M. (2017). Pengaruh Likuiditas, Kualitas Aset Produktif dan Total Aset Terhadap Tingkat Pengungkapan Risiko Operasional Bank Umum Syariah Di Indonesia. UIN Syarif Hidayatullah Jakarta.

- Nurdin Pasya (2017). Penerapan Good Corporate pada manajemen operasional, manajemen risiko kepatuhan syariah dan dampaknya terhadap kinerja bank BTN Syariah. Universitas Islam Negeri Jakarta.
- Nurintan, Y. (2019). Perbandingan Tata Kelola Perbankan Syariah Antara Indonesia dan Malaysia. Universitas Lampung
- Putu Wahyu Saskara (2018). Pengaruh Leverage dan Profitabilitas pada Pengungkapan Manajemen Risiko pada BEI Periode 2012-2016. Universitas Udayana (Unud), Bali, Indonesia.
- Rahman, R. A., Ibrahim, Z., Tohirin, A., Indonesia, U. I., & Learning, W. B. (2016). Risk Management Practices in Islamic Banking Institution: A Comparative Study between Malaysia and Indonesia. *International Journal of Science and Research*, 72(12).
- Rosenstein, S. & Wyatt, J. G. 1990. Outside directors, board independence, and shareholder wealth. *Journal of Financial Economics*, 26: 175–191.
- Rustiarini, Ni Wayan. 2011. Pengaruh Struktur Kepemilikan Saham pada Pengungkapan Corporate Social Responsibility. *AUDI Jurnal Akuntansi dan Bisnis*. Vol. 6 No. 1. Hal 104-119.
- Saggar, R., & Singh, B. (2017). Corporate governance and risk reporting: Indian evidence. *Managerial Auditing Journal*, 32(4–5), 378–405. <https://doi.org/10.1108/MAJ-03-2016-1341>.
- Septina Adi Wicaksono (2017). Analisis Determinan Pengungkapan Risiko (Studi empiris pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia Tahun 2013-2015). Universitas Diponegoro.
- Song, J. & Windram, B. 2004. Benchmarking audit committee effectiveness in financial reporting. *International Journal of Auditing*, 8: 195–205.
- Srairi, S. (2018). Determinants of Corporate Risk Disclosure Practices: the Case of Islamic Banks in Gulf Cooperation Council Region. *Journal of Muamalat and Islamic Finance Research*, 15(1), 21-50. Retrieved from <https://www.semanticscholar.org/paper/Determinants-of-Corporate-RiskDisclosurePractice%3ASrairi/8e5639f6852f76e06c2f96ff3351340ef1e4c1fd>.
- Tao, N. B. & Hutchinson, M. 2013. Corporate governance and risk management: The role of risk management and compensation committees. *Journal of Contemporary Accounting & Economics*, 9: 83–99.

- Wan-Hussin, W. N. 2009. The impact of family-firm structure and board composition on corporate transparency: Evidence based on segment disclosures in Malaysia. *International Journal of Accounting*, 44: 313–333.
- Zuhroh, Diana dan I Putu Pande Heri Sukmawati. 2003. “Analisis Pengaruh Luas Pengungkapan Sosial dalam Laporan Tahunan Perusahaan terhadap Reaksi Investor”. *Simposium Nasional Akuntansi VI*. Surabaya.