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.

Adam-Müller, A. F. A., & Erkens, M. H. R. (2020). Risk disclosure noncompliance. *Journal of Accounting and Public Policy*, *39*(3).

Ali, M. M., Bakar, R. A., & Ghani, E. K. (2018). The Effect of Firm Internal and External Characteristics on Risk Reporting Practices among Malaysian Listed Firms. *Indonesian Journal of Sustainability Accounting and Management*, *2*(2), 107

Amran, N. A., Yusof, M. 'Atef M., Ishak, R., & Aripin, N. (2014). Do Characteristics of CEO and Chairman Influence Government- Linked Companies performance? *Procedia - Social and Behavioral Sciences*, *109*, 799–803.

Anton, S. G., & Nucu, A. E. A. (2020). Enterprise Risk Management: A Literature Review and Agenda for Future Research. *Journal of Risk and Financial Management*, *13*(11).

Arifah, E., & Wirajaya, I. G. A. (2018). Pengaruh Pengungkapan Enterprise Risk Management Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan, Leverage, dan Profitabilitas Sebagai Variabel Kontrol. *E-Jurnal Akuntansi*, 1607.

Barba Navaretti, G., Castellani, D., & Pieri, F. (2022). CEO age, shareholder monitoring, and the organic growth of European firms. *Small Business Economics*, *59*(1), 361–382.

Beasley, M., Pagach, D., & Warr, R. (2008). Information Conveyed in Hiring Announcements of Senior Executives Overseeing Enterprise-Wide Risk Management Processes. *Journal of Accounting, Auditing & Finance*, *23*(3), 311–332.

Beasley, M. S., Clune, R., & Hermanson, D. R. (2005). Enterprise risk management: An empirical analysis of factors associated with the extent of implementation. *Journal of Accounting and Public Policy*, *24*(6), 521–531.

Bekos, G., & Chari, S. (2024). *Upper Echelons theory: A review*. Newcastle University.

Burke, D. M., & Light, L. L. (1981). Memory and aging: The role of retrieval processes. *Psychological Bulletin*, 513–554.

Carpenter, M. A., Geletkancz, M. A., & Sanders, W. G. (2004). Upper echelons research revisited: Antecedents, elements, and consequences of top management team composition. *Journal of Management*, *30*(6), 749–778.

Chairani, & Siregar, S. V. (2021). Disclosure of enterprise risk management in ASEAN 5: Sustainable development for green economy. *IOP Conference Series: Earth and Environmental Science*, *716*(1).

Chatterjee, A., & Hambrick, D. C. (2007). It's All about Me: Narcissistic Chief Executive Officers and Their Effects on Company Strategy and Performance. *Administrative Science Quarterly*, *52*(3), 351–386.

Chen, Y. R., Ho, K. Y., & Yeh, C. W. (2020). CEO overconfidence and corporate cash holdings. *Journal of Corporate Finance*, *62*.

Cid-Aranda, C., & López-Iturriaga, F. (2023). C.E.O. characteristics and corporate risk-taking: evidence from emerging markets. *Economic Research-Ekonomska Istrazivanja* , *36*(2).

Croci, E., del Giudice, A., & Jankensgård, H. (2017). CEO Age, Risk Incentives, and Hedging Strategy. *Financial Management*, *46*(3), 687–716.

Custódio, C., & Metzger, D. (2014). Financial expert CEOs: CEO's work experience and firm's financial policies. *Journal of Financial Economics*, *114*(1), 125–154.

Desender, K. A., & Lafuente, E. (2011). The Influence of Board Composition, Audit Fees and Ownership Concentration on Enterprise Risk Management. *SSRN Electronic Journal*.

Devi, S., Budiasih, I. G. N., & Badera, I. D. N. (2017). PENGARUH PENGUNGKAPAN ENTERPRISE RISK MANAGEMENT DAN PENGUNGKAPAN INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN. *Jurnal Akuntansi Dan Keuangan Indonesia*, *14*(1), 20–45.

Doukas, J. A., & Petmezas, D. (2007). Acquisitions, Overconfident Managers and Self-attribution Bias. *European Financial Management*, *13*(3), 531–577.

Faisal, M. (2020). Karakteristrik CEO dan Enterprise Risk Management. *Jurnal Riset Akuntansi Dan Keuangan*, *8*(1).

Faizah, S. N., Akuntansi, J., Ekonomi, F., & Surabaya, U. N. (n.d.). *PENGUNGKAPAN ENTERPRISE RISK MANAGEMENT TERHADAP NILAI PERUSAHAAN*.

Farag, H., & Mallin, C. (2018). The influence of CEO demographic characteristics on corporate risk-taking: evidence from Chinese IPOs. *European Journal of Finance*, *24*(16), 1528–1551.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.

GOEL, A. M., & THAKOR, A. V. (2008). Overconfidence, CEO Selection, and Corporate Governance. *The Journal of Finance*, *63*(6), 2737–2784.

Gounopoulos, D., & Pham, H. (2018). Financial Expert CEOs and Earnings Management Around Initial Public Offerings. *International Journal of Accounting*, *53*(2), 102–117.

Graham, J. R., Harvey, C. R., & Puri, M. (2013). Managerial attitudes and corporate actions. *Journal of Financial Economics*, *109*(1), 103–121.

Hambrick, D. C., & Fukutomi, G. D. S. (1991). The Seasons of a CEO's Tenure. *The Academy of Management Review*, *16*(4), 719.

Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. In *Source: The Academy of Management Review* (Vol. 9, Issue 2).

Hart, P., & Mellors, J. (1970). Management youth and company growth. *Management Decision*, *4*(1), 50–53.

Heaton, J. B. (2002). *Managerial Optimism and Corporate Finance*.

Henry Osahon, O., & Kevwe Rita, O. (n.d.). Effect of Board Knowledge Capital on Value of Listed Companies in Nigeria. The Moderating Role of CEO Financial Expertise. In *Asian Journal of Social Science and Management Technology* (Vol. 5, Issue 6). www.ajssmt.com

Henry Osahon, O., & Kevwe Rita, O. (2023). Effect of Board Knowledge Capital on Value of Listed Companies in Nigeria. The Moderating Role of CEO Financial Expertise. In *Asian Journal of Social Science and Management Technology* (Vol. 5, Issue 6). www.ajssmt.com

HIRSHLEIFER, D., LOW, A., & TEOH, S. H. (2012). Are Overconfident CEOs Better Innovators? *The Journal of Finance*, *67*(4), 1457–1498.

Hoang, T. T., Nguyen, C. V., & Van Tran, H. T. (2019). Are female CEOs more risk averse than male counterparts? Evidence from Vietnam. *Economic Analysis and Policy*, *63*, 57–74.

Hoyt, R. E., & Liebenberg, A. P. (2008). *The Value of Enterprise Risk Management: Evidence from the U.S. Insurance Industry*.

Hoyt, R. E., & Liebenberg, A. P. (2011). The Value of Enterprise Risk Management. *Journal of Risk and Insurance*, *78*(4), 795–822.

Hui, K. W., & Matsunaga, S. R. (2015). Are CEOs and CFOs Rewarded for Disclosure Quality? *The Accounting Review*, *90*(3), 1013–1047.

Jiang, F., Zhu, B., & Huang, J. (2013). CEO's financial experience and earnings management. *Journal of Multinational Financial Management*, *23*(3), 134–145.

Kalelkar, R., & Khan, S. (2016). CEO Financial Background and Audit Pricing. *Accounting Horizons*, *30*(3), 325–339.

Khan, W. A., & Vieito, J. P. (2013a). Ceo gender and firm performance. *Journal of Economics and Business*, *67*, 55–66.

Khan, W. A., & Vieito, J. P. (2013b). Ceo gender and firm performance. *Journal of Economics and Business*, *67*, 55–66.

Khandelwal, C., Kumar, S., Madhavan, V., & Pandey, N. (2020). Do board characteristics impact corporate risk disclosures? The Indian experience. *Journal of Business Research*, *121*, 103–111.

Kumalasari, M., Anisykurlillah Jurusan Akuntansi, I., Ekonomi, F., & Negeri Semarang, U. (2014). Accounting Analysis Journal FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP LUAS PENGUNGKAPAN MANAJEMEN RISIKO. *AAJ*, *18*(1).

Li, Y., Hou, H.S, & H. L, W. (2016). Effects of Female Executive of Cultural Creative Listed Companies on Firm Performance. *Finance & Economics*, *10*, 91–99.

Liu, J. (2025). The impact of CEO tenure on employees' salary: evidence from China. *Humanities and Social Sciences Communications*, *12*(1), 593.

Lok, C. L., Hooy, C. W., & Chuah, S. F. (2024). CEO characteristics and IR4.0 adoption. *Journal of General Management*.

Malmendier, U., & Tate, G. (2005). CEO Overconfidence and Corporate Investment. *The Journal of Finance*, *60*(6), 2661–2700.

Martin, A., T. Nishikawa, & M. Williams. (2009). CEO Gender: Effects on Valuation and Risk. *Quarterly Journal of Finance and Accounting*, *48*(3), 23–40.

Mata, R., Josef, A. K., Samanez-Larkin, G. R., & Hertwig, R. (2011). Age differences in risky choice: a meta-analysis. *Annals of the New York Academy of Sciences*, *1235*(1), 18–29.

Matsunaga, S. R., & Yeung, E. (2008). Evidence on the Impact of a CEO's Financial Experience on the Quality of the Firm's Financial Reports and Disclosures. *SSRN Electronic Journal*.

Meizaroh, & Jurica Lucyanda. (2011). Pengaruh Corporate Governance dan Konsentrasi Kepemilikan pada Pengungkapan Enterprise Risk Management. *Simposium Nasional Akuntansi XIV*, 1–30.

Mohd Ali, M., Taylor, D. W., & Taylor, D. (2014). Corporate Risk Disclosure in Malaysia: The Influence of Pre-dispositions of Chief Executive Officers and Chairs of Audit Committee. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 5, Issue 2).

Moore, D. A., & Healy, P. J. (2008). The Trouble With Overconfidence. *Psychological Review*, *115*(2), 502–517.

Munir, S., Gary John Rangel, Ravichandran Subramaniam, & Mohd. Zulkhairi bin Mustapa. (2020). Do heterogeneous boards promote firm innovation? Evidence from Malaysia. *Capital Markets Review*, *28*(1), 25–47.

Nalikka, A. (2009). Impact of gender Diversity on Voluntary Disclsoure in Annual Reports. *Accounting & Taxation*, *1*(1), 101–113.

Nguyen, P., Rahman, N., & Zhao, R. (2018). CEO characteristics and firm valuation: a quantile regression analysis. *Journal of Management & Governance*, *22*(1), 133–151.

Orens, R., & Reheul, A. M. (2013). Do CEO demographics explain cash holdings in SMEs? *European Management Journal*, *31*(6), 549–563.

Rezaee, Z., Asiaei, K., & Delooie, T. S. (2021). Are CEO experience and financial expertise associated with financial restatements? In *Revista de Contabilidad-Spanish Accounting Review* (Vol. 24, Issue 2, pp. 270–281). Universidad de Murcia.

Rouf, Md. A. (2016). Board diversity and corporate voluntary disclosure (CVD) in the annual reports of Bangladesh. *Risk Governance and Control: Financial Markets and Institutions*, *6*(4), 48–55.

Saggar, R., & Singh, B. (2017). Corporate governance and risk reporting: Indian evidence. *Managerial Auditing Journal*, *32*(4/5), 378–405.

Sah, N. B., Adhikari, H. P., Krolikowski, M. W., Malm, J., & Nguyen, T. T. (2022). CEO gender and risk aversion: Further evidence using the composition of firm's cash. *Journal of Behavioral and Experimental Finance*, *33*, 100595.

Serfling, M. A. (2014). CEO age and the riskiness of corporate policies. *Journal of Corporate Finance*, *25*, 251–273.

Setiawati, E., & Ifgayani, N. N. (2021). Pengaruh Kualitas Audit, Leverage, dan Ukuran Perusahaan terhadap Manajemen Laba. *Tangible: Jurnal Akuntansi Multiparadigma*, *6*(2), 76–87.

Simsek, Z. (2007). CEO tenure and organizational performance: an intervening model. *Strategic Management Journal*, *28*(6), 653–662.

Stetsyuk, I., Altintig, A., Arin, K. P., & Kim, M. S. (2024). CEO Characteristics and Risk-Taking under Economic Policy Uncertainty. *Journal of Risk and Financial Management*, *17*(6).

Sumarno, R. M., Savitri, E., & Safitri, D. (2020). *Procuratio: Jurnal Ilmiah Manajemen THE EFFECT OF DIVIDEND POLICY, ENTERPRISE RISK MANAGEMENT DISCLOSURE, AND CAPITAL STRUCTURE ON FIRM VALUE (EMPIRICAL STUDY ON COMPANY LISTED ON INDONESIA STOCK EXCHANGE 2015-2017)* (Vol. 8, Issue 2).

Syed Mohd Fuzi, S. F., Hassan, M. S., Othman, S., & Moulton, N. H. (2024). Developing Enterprise Risk Management Disclosure Index using Factor Analysis. *Environment-Behaviour Proceedings Journal*, *9*(SI22), 333–338.

TARUS, T. K. (2020). Does Corporate Governance Mechanisms Matter in Explaining Risk Management Evidence from Non-Financial Kenyan Listed Firms. *Journal of Business Management and Economic Research*, *4*(4), 318–334.

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.

Triyono, T., Kusumastuti, A., & Palupi, I. D. (2019). The Influence of Profitability, Assets Structure, Firm Size, Business Risk, Sales Growth, and Dividend Policy on Capital Structure. *Riset Akuntansi Dan Keuangan Indonesia*, *4*(3), 101–111.

ul Abdin, S. Z., Qureshi, F., Iqbal, J., & Sultana, S. (2022). Overconfidence bias and investment performance: A mediating effect of risk propensity. *Borsa Istanbul Review*, *22*(4), 780–793.

Utami, D., & Adam, M. (2021). ENTERPRISE RISK MANAGEMENT ON FIRM VALUE : EMPIRICAL STUDY ON MANUFACTURING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE. *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, *5*(3).

Wei, J., Ouyang, Z., & Chen, H. (Allan). (2018). CEO characteristics and corporate philanthropic giving in an emerging market: The case of China. *Journal of Business Research*, *87*, 1–11.

Wu, M.-L. (2021a). CEO Salary, Personal Characteristics, and Firm Performance in Chinese-Listed Firms: A Cross-Sectional Econometric Modeling Approach. *Journal of Management, Economics, and Industrial Organization*, 14–30.

Wu, M.-L. (2021b). CEO Salary, Personal Characteristics, and Firm Performance in Chinese-Listed Firms: A Cross-Sectional Econometric Modeling Approach. *Journal of Management, Economics, and Industrial Organization*, 14–30.

Wulandari Wulandari, Helfina Meisarah, Sri Mulyana, & Arsyadona Arsyadona. (2024). Literature Review: Pengaruh Pengungkapan Manajemen Risiko Perusahaan Terhadap Nilai Perusahaan. *Trending: Jurnal Manajemen Dan Ekonomi*, *3*(1), 122–132.

Xiong, J. (2016). Chairman Characteristics and Earnings Management: Evidence from Chinese Listed Firms. *Open Journal of Accounting*, *05*(04), 82–94.

Xu, X., Li, W., Li, Y., & Liu, X. (2019). Female CFOs and corporate cash holdings: Precautionary motive or agency motive? *International Review of Economics & Finance*, *63*, 434–454.

Yang, W., Yang, J., & Gao, Z. (2019). Do Female Board Directors Promote Corporate Social Responsibility? An Empirical Study Based on the Critical Mass Theory. *Emerging Markets Finance and Trade*, *55*(15), 3452–3471.

Zhang, T., Sabherwal, S., Jayaraman, N., & Ferris, S. P. (2016). The Young and the Restless: A Study of Age and Acquisition Propensity of CEOs of UK Firms. *Journal of Business Finance & Accounting*, *43*(9–10), 1385–1419.

Zhao, X., Niu, X., & Chen, J. (2022). CEO risk preference, enterprise characteristics, and goodwill value: evidence from China. *Asia-Pacific Journal of Accounting and Economics*, *29*(5), 1135–1155.