

## DAFTAR PUSTAKA

- Abadi, Fathi, s dan Zare, m. (2012). Analyze the Impact of Financial Variabel on the Market Risk of Tehran Exchange Companies. *Interdisciplinary Journal Of Contemporary Research In Business*.
- Abdelghany, Khaled Elmoatasem. (2005). Disclosure of Market Risk or Accounting Measures of Risk: An Empirical Study. *Managerial Auditing Journal*, 20, 8/9. 867-875.
- Abdullah, Abdulkader Mohamed Ahmed. (2003). The Relationship Between Commercial Bank's Performance and Risk Measures: A Case Of Saudi Arabia Stock Market. *Scientific Journal of King Faisal University (Humanities and Management Sciences)*.
- Agusman, Monroe, Gasbarro dan Zumwalt. (2008). Accounting and Capital Market Measures of Risk : Evidence from Asian Banks during 1998-2003. *Journal of Banking & Finance* 32, 480-488
- Alaghi, Kheder. (2011). Operating Leverage And Systematic Risk. *African Journal of Business Management Vol.6*.
- Alcorta, ludovico., dan Frederick Nixon. (2011). The Global Financial Crisis and the Developing World: Impact on and Implication for the Manufacturing Sector. *working paper*. Unido, University of Manchester.
- Alifah, F. Nur. (2010). *Pengaruh Informasi Akuntansi Terhadap Risiko Investasi Di Pasar Modal*.
- Al-Jarrah, Idries M. (2012). Evaluating the Riskiness of the Banking Sector of Jordan. *European Journal of Economics, Finance and Administrative Sciences*.
- Amorn, Lima dan Mucia. (2012). Analysis of the Relationship between Accounting Information and Systematic Risk in the Brazilian Market. *Working Paper, School of Economic, Administration and Accounting of the University of Sao Paulo*.
- Anta. (2003). *Small Business Management Toolbox Manage Finance*, Australia: Australian National Training Authority
- Aydemir, Galmeyer dan Hollifield. (2007). Financial Leverage and the Leverage Effect-A Market and Firm Analysis. *Working paper, Carnegie Mellon University, Texas A & M University*.
- Bank Dunia. (2011). *Perkembangan Triwulanan Perekonomian Indonesia, meningkatkan kesiagaan, memastikan ketahanan*.
- Bank for International Settlements (2008): *Principles for Sound Liquidity Risk Management and Supervision*.





Bank Indonesia.(2009). *Outlook Ekonomi Indonesia 2009-2014 : Krisis Finansial Global dan Dampaknya terhadap Perekonomian Indonesia.*

Bashir, A. (1999). Risk and Profitability Measures in Islamic Banks: The Case Of Two Sudanese Banks. *Islamic Economic Studies*.Vol 6, No.2

Beams, Anthony, Smith dan Bettinghaus (2015), *Advance Accounting*, Edisi 12, Boston: Pearson

Beaver, w., Kettler, P. and Scholes, M. (1970) The Association between Market-Determined and Accounting-Determined Risk Measures. *The Accounting Review*.

Berrios, Myrna R.(2013).The Relationship Between Bank Credit Risk and Profitability and Liquidity. *The International Journal Of Business and Finance Research*.

Black, Fischer dan Scholes, Myron (1973). The Pricing of Options and Corporate Liabilities. *Journal of Political Economy* 81 (3): 637–654.

Bowerman, Bruce. L., Richard T.O. Connell., Emilys S. Murphee (2014), *Business Statistics in Practice*, New York: McGraw-Hill.

Brewer, Elijah. Dan Lee, C,F (1986), How The Market Judges Bank Risk, *Economic Perspectives*, vol.10, 25-31.

Bullard, J, Neely. C, dan Wheelock. D .(2009).*Systemic Risk and the Financial Crisis : A Primer*I. *Federal Reserve Bank of ST.Louis Review*. 91(5, Part 1), pp. 403-17.

Certified Practising Accountans Australia, (2015). *Effective Financial Risk Managemen*,Australia: CPA Australia Ltd.

Cetin, Jarrow dan Potter.(2003).Liquidity risk and Arbitrage Pricing Theory. *Working paper Cornell University*.

Chance, Don M, dan Brooks, Robert.(2010). *An Introduction to Derivatives and Risk Management* (8th ed). Canada: Cengage Learning

Chance, Don M.(2001).Swaptions and Options.Financial Risk Management. *Pamplin College of Business.Virginis Tech, Blacksburg*.

Cheng, Elyasiani dan Jia. (2011). Institutional Ownership Stability and Risk Taking, *The Journal of Risk and Insurance*, Vol 78, p609-641.

Chernenko, Sergey.(2011).The Two Sides of Derivatives Usage: Hedging and Speculating with Interest Rate Swaps. *Working Paper,Harvard University, University of Maryland*.

Chong, James, Yanbo Jin dan Phillips.(2013).The Entrepreneur's Cost of Capital: Incorporating Downside Risk in the Buildup Method. *Macro Risk Analytics Affiliated Scholars*.



Cima.(2008). *Financial Risk Management series no 47*, Great Britain: The Chartered Institute of Management Accountants.

Crouhy, M.G., Galai, M. dan Mark, R. (2013). *The essentials of risk management*. New York: McGraw Hill.

Dhouibi, R. and Chokri Mamoghli.(2009). Accounting and Capital Market Measures of Banks' Risk: Evidence from an Emerging Market. *Banks and Bank Systems, Volume 4, Issue 4*.

Drehmann, Mathias. dan Kleopatra Nikolaou.(2009).Funding Liquidity Risk Definition and Measurement. *Working Paper Series No.1024.Bank for International Settlement, European Central Bank*.

Dřutáková, Jana.(2014).Speculative Activities in The Financial Markets and Its Relation to the Real Economy. *Journal of Public Administration, Finance and Law*.

Elton, Edwin J. and Martin J. Gruber.(1998).Modern portfolio theory, 1950 to date. *Journal of Banking & Finance 21 (1997) 1743-1759*

Elyasiani,E., Mansur, L. (2005). The Association between market and exchange rate risks and accounting variables: A GARCH model of the japanese banking institutions. *Tempel University, Philadelphia.Widener University, Chester*.

European Commission. (2009). Ensuring Efficient, Safe and Sound Derivatives Markets, *Commission Staff Working Paper, SEC (2009) 905 Final, Commission of The European Communities*.

Fama, Eugene F dan French Kenneth R.(2004).The Capital Asset Pricing Model: Theory and Evidence, *The Journal of Economic Perspective, Vol.18, no. 3, p25-26*.

Freixas, Parigi dan Rochet.(2000).Systemic Risk, Interbank Relation,and Liquidity Provision by the Central Bank. *Journal of Money, Credit and Banking, Vol.32, No.3*

Gerlach, S.(2009).Defining and Measuring Systemic Risk.the *European Parliament's Committee on Economic and Monetary Affairs*.

Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program SPSS 23 (8th ed.)*. Semarang: Badan Penerbit Universitas Diponegoro.

Gitman, Lawrence J. dan Chad J. Zutter (2015), *Principles of Managerial Finance, Boston: Pearson Education*

Goyal, Krishn A.(2010). Risk Management In Indian Banks: Some Emerging Issues. *Pacific Business School*.

Huberman, Gur. dan Zhenyu Wang.(2005).Arbitrage Pricing Theory. *Federal Reserve Bank of New York Staff Reports, no. 216*



Hull, John C (2012), *Options, Futures and Other Derivatives*, eighth Edition, USA: Prentice Hall.

Hussan, MD. Juman.(2016).Impact of Leverage on Risiko of the Companies.*Journal of Civil & Legal Sciences*.

Jarvela M., Kozyra, J. and Potter, C. (2009) The Relationship between Market and Accounting Determined Risk Measures: Reviewing and Updating the Beavor, Kettler, and Scholes (1970) Study. *College Teaching Methods & Style Journal – Special Edition, Vol. 5, No. 1*.

Keffala M.R.,and Christian De Peretti.(2011). The Effect of Derivative Instruments Use on Capital Market Risk: Evidence from Banks in Emerging and Recently Developed Countries. *Working Paper 2146, University of Lyon*.

Keffala M.R.,and Christian De Peretti.(2013). Effect of the Use of Derivative Instruments on Accounting Risk: Evidence from Banks in Emerging and Recently Developed Countries. *Annals Of Economics And Finance 14-1, 149–178*.

Keffala Peretti,. dan Chan (2011). The Effect of Derivative Instruments Use on Capital Market Risk: Evidence from Banks in Emerging and Recently Developed Countries. *Working Paper 2145, University of Lyon, Yuan Ze University*.

Keffala Peretti,. dan Chan (2013). Effect of the Use of Derivative Instruments on Stock Retrun: Evidence from Banks in Emerging and Recently Developed Countries. *Working Paper, University of Lyon, Yuan Ze University*.

Kieso, D. E., Weygandt, J. J., & Warfield, T. D.(2011). *Intermediate Accounting Volume 1 IFRS Edition*. United States of America : Wiley.

Kilic, Chelikani dan Coe.(2014).*Financial Crisis and Contagion: The Effects of The 2008 Financia Crisis on the Turkish Financial Sector*. International Journal of Applied Economics, 11(2), 19-37.

Kolb, Robert W. and James A. Overdahl.(2010). *Financial Derivatives*, edisi kesepuluh, USA: John Wily & Sons, Inc.

Koponen, Timothy M. (2003). “Commodities in action: measuring embeddedness and imposing values.” *The Sociological Review*. Vol. 50, No. 4; pp. 543 – 569.

Kornel Tóth.(2014).The Effect of Derivative Financial Instruments on Bank Risks, Relevance and Faithful Representation: Evidence From Banks in Hungary. *Department of Finance and Controlling, Faculty of Economics and Business Administration, University of Debrecen, Debrecen, Hungary,vol 1,issue 1,p 698-706*.

Lili.(2013).Market-Based vs. Accounting-Based Performance of banks in Asian Emerging Markets.*Asian Journal Of Business Research*.

Lim, Jessica dan Gan.(2012). Derivatives Market In China. *international Journal of Management Sciences and Business Research, Vol. 1, Issue 11*.



Lintner, J. (1965), The valuation of risk assets on the selection of risky investments in stock portfolios and capital budgets, *Review of Economics and Statistics* 47: 13-37.

Mansuri, Zangeneh, H dan Zitz, Mark, S. (1993). The Association Between Banks Performance Ratios And Market Determined Measure of Risk, *Applied Economics*, 25;12, p 1503-1510

Markowitz, Harry m.(1990).Foundations of Portfolio Theory.*The City University of New York*

Moenadin, Heirany dan Khoshnood.(2014).The Effect of The Reliability of Accounting Information on Systemic Risk on Listed Companies at Tehran Stock Exchange.*International Journal of Academic Research in Economic and Management*, vol 3, no1 .

Morgan, JP.(2013).Derivatives and Risk Management Made Simple.*National Association of Pension Funds Limited*.

Mourik Teus.(2003).*Market Risks of Insurance Companies*. Netherlands:Amstelveen.

National Banks.(2001). *Rating Credit Risk*. Federal Savings Associations.

Nichita Mirela Elena dan Marcel Vulpoi.(2016).Relationship Between Risk and Transparency in the financial statements of professional services entities. *Audit financiar*, XIV, No. 5(137)/2016, 540-550.

Pastor Lubos. Dan Stambaugh, Robert F.(2003). Liquidity Risk and Expected Stock Return, *The Journal of Political Economy*, 111, p642.

Putro, Septama Hardanto (2012), Analisis Faktor yang Memengaruhi Penggunaan Instrumen Derivatif sebagai Pengambilan Keputusan Hedging. *Universitas Diponegoro Semarang*.

Pyka, Anna dan Kosmala, Monika Wieczorek .(2012).Sistemic Risk, Specific Risk and the Risk of Company's Growth.*International Scientific Conference Managing and Modelling of Financial Risks*

Reynolds, M dan Boyle. G.(2005), Derivative Use and Investment: An Empirical Analysis of New Zealand Listed Companies. *Working paper*, University of Otago, Victoria University of Wellington.

Rivas A., T. Ozuna, dan F. Policastro (2006), Does the Use of Derivatives Increase Bank Efficiency? Evidence from Latin American Banks. *International Business & Economics Research Journal*.

Roberts, Robin W.(1992) Determinants of Corporate Social Responsibility Disclosure an Application of Stakeholder Theory. *Accounting Organization and Society*, Vol.17, No 6

Ross, Stephen A.(1976). The Arbitrage Theory of Capital Asset Pricing.*Journal of Economic Theory* 13, 341-360.





Said, Ali.(2011).Does The Use of Derivatives Impact Bank Performace? A Case Study of Relative Performance during 2002-2009. *EuroJournals Publishing*.

Sei.(2014). *Investment Fundamentals*,Europe: SEI Investment Limited.

Shaari, Nurfadhulah, Yamuna dan Ramesh (2013), The Determinants of Derivative Usage: A Study on Malaysian Firms, *Journal of Contemporary Research in Business, Volume 5, No.2*

Sharpe, William F.(1964).Capital Asset Price : A Theory of Market Equilibrium Under Conditions of Risk.*Journal of Finance,19 (3), 425-442.*

Statistics Department International Monetary Fund.(1998). *IMF Committee on Balance of Payments Statistics*, Washinton,D.C,

Subramanyam, K. R dan John J. Wild (2014), *Financial Statement Analysis*, Edisi 11, Boston: McGraw-Hill Irwin.

Velampy, T dan J. Aloy Niresh.(2014).Firm Size and Profitability: A Study of Listed Manufacturing Firms in Sri Lanka. *International Journal of Business and Management, vol 9, no 4.*

Weygandt, Jerry J, Kimmel, Paul D dan Kieso, Donald E (2015). *Financial Accounting IFRS Edition*, Asia: Printplus Ltd.

Zakamouline, Valeri I.(2007), On the Pricing and Hedging of Options on Commodity Forward and Futures Contracts. *A Note, Agder University College Faculty of Economics.*