

REFERENCES

- Adinegara, G., & Sukamulya, S. (2021). The Effect of Good Corporate Governance on the Market Value of Financial Sector Companies in Indonesia. *Jurnal Akuntansi Dan Keuangan*, 23(2), 83–94. <https://doi.org/10.9744/jak.23.2.83-94>
- Arora, N., Saggarr, R., & Singh, B. (2023). Financial Performance and Corporate Risk Disclosure: The moderating impact of Board Structure. *Global Business and Economics Review*, 28(1), 1. <https://doi.org/10.1504/gber.2023.10046441>
- Beal Partyka, R. (2022). Supply chain management: an integrative review from the agency theory perspective. *Revista de Gestao*, 29(2), 175–198. <https://doi.org/10.1108/REG-04-2021-0058>
- Bingler, J. A., Kraus, M., Leippold, M., & Webersinke, N. (2022). Cheap talk and cherry-picking: What ClimateBert has to say on corporate climate risk disclosures. *Finance Research Letters*, 47. <https://doi.org/10.1016/j.frl.2022.102776>
- Do, D. T., Pham, T. T. H., Tran, B. M., & Tran, M. D. (2021). Impact of corporate governance on financial performance: The case of listed warehouse transportation firms in emerging economy. *Corporate Governance and Organizational Behavior Review*, 5(2), 32–43. <https://doi.org/10.22495/cgobrv5i2p3>
- Dongol, P., & Research Scholar, P. D. (2021). Corporate Governance Framework and Financial Performance of Nepalese Banking Sector. *International Journal of Innovative Science and Research Technology*, 6(5), 322–327.
- Gardi, B., Aga, M., & Abdullah, N. N. (2023). Corporate Governance and Financial Reporting Quality: The Mediation Role of IFRS. *Sustainability (Switzerland)*, 15(13), 1–19. <https://doi.org/10.3390/su15139869>
- Gull, A. A., Abid, A., Hussainey, K., Ahsan, T., & Haque, A. (2023). Corporate governance reforms and risk disclosure quality: evidence from an emerging economy. *Journal of Accounting in Emerging Economies*, 13(2), 331–354. <https://doi.org/10.1108/JAEE-11-2021-0378>
- Matinheikki, J., Kauppi, K., Brandon–Jones, A., & van Raaij, E. M. (2022). Making agency theory work for supply chain relationships: a systematic review across four disciplines. In *International Journal of Operations and Production Management* (Vol. 42, Issue 13). <https://doi.org/10.1108/IJOPM-12-2021-0757>
- Mbithi, E., Moloi, T., & Wangombe, D. (2022). Corporate risk disclosure: A systematic literature review and future research agenda. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2105569>
- Nour, A. I., Najjar, M., Al Koni, S., Abudiak, A., Noor, M. I., & Shahwan, R. (2023). The impact of corporate governance mechanisms on corporate failure: an empirical evidence from Palestine Exchange. *Journal of Accounting in Emerging Economies*. <https://doi.org/10.1108/JAEE-10-2022-0283>
- Pink, C., Wilkie, D., & Graves, C. (2023). The impact of brand perceptions on the post-to-purchase journey: a family branding perspective. *Journal of Product and Brand Management*, 32(5), 737–751. <https://doi.org/10.1108/JPBM-11-2021-3752>

- Raimo, N., Nicolò, G., Tartaglia Polcini, P., & Vitolla, F. (2022a). Corporate governance and risk disclosure: evidence from integrated reporting adopters. *Corporate Governance (Bingley)*, 22(7), 1462–1490. <https://doi.org/10.1108/CG-07-2021-0260>
- Raimo, N., Nicolò, G., Tartaglia Polcini, P., & Vitolla, F. (2022b). Corporate governance and risk disclosure: evidence from integrated reporting adopters. *Corporate Governance (Bingley)*, 22(7), 1462–1490. <https://doi.org/10.1108/CG-07-2021-0260>
- Salem, I. H., Ayadi, S. D., & Hussainey, K. (2019). Corporate governance and risk disclosure: Indonesian evidence. *Journal of Accounting in Emerging Economies*, 9(4), 567–602. <https://doi.org/10.1108/JAEE-01-2019-0005>
- Shah, S. Q. A., Lai, F. W., Tahir, M., Shad, M. K., Hamad, S., & Ali, S. E. A. (2024). Intellectual capital and financial performance: does board size and independent directors matter? An empirical enquiry. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-02-2023-0043>
- Tajuddin, A. H., Akter, S., Mohd-Rashid, R., & Mehmood, W. (2023). The influence of board size and board independence on triple bottom line reporting. *Arab Gulf Journal of Scientific Research*. <https://doi.org/10.1108/AGJSR-02-2023-0061>
- Viola, B., Aryanto, J., Marsetio, N. C., & Yuliati, R. (2023). The Impacts of Board Characteristics and Size on Risk Disclosure: Evidence from Indonesian Mining Firms. *Journal of Economics, Business, & Accountancy Ventura*, 25(3), 255. <https://doi.org/10.14414/jebav.v25i3.3435>
- Yang, H., Song, H., Ding, Q. S., & Wang, H. (2022). Transparency, authenticity and purchase intentions: Chinese independent restaurants. *International Journal of Contemporary Hospitality Management*, 34(11), 4245–4265. <https://doi.org/10.1108/IJCHM-10-2021-1290>