

Abstract

This study aimed to get empirical results about the factors that influence the corporate risk disclosures in the mining company. Characteristics of the company is one of the factors that lead to extensive disclosures that different in each company and the risk disclosures in the annual report can give information needs by stakeholders, companies are required to perform extensive disclosure and transparency, it is necessary to Good Corporate Governance (GCG).

This study aimed to analyze the influence of firm size, profitability, liquidity, board of commissioner size, frequency of audit committee meetings, and risk disclosure, simultaneously and partially. Population in this study are mining company who listed in Indonesia Stock Exchange during 2012-2014. Sampling technique that used in this study is purposive sampling and obtained 12 mining company with a three-years study period and give 36 sample units. Data analysis methods in this study is multiple regression analysis using software SPSS version 22.

The results showed that firm size (SIZE), profitability (NPM), liquidity (CR), board of commissioner size (UDK), and frequency of audit committee meetings (FPKA) simultaneously has significant effect to risk disclosure (CRD). While partially, firm size (SIZE), profitability (NPM), and liquidity (CR) has significant effect to risk disclosure (CRD). Board of commissioner size (UDK) and frequency of audit committee meetings (FPKA) has no significant effect to risk disclosure (CRD).

Keywords : Firm Size, GCG, Profitability, Liquidity, Board of Commissioner Size, Frequency of Audit Committee Meetings, Risk Disclosure