

## **ABSTRACT**

*Banking industry in Indonesia has been growing and it still faces problems which have caused by poor corporate governance. Thus, it gives impact to the banking industry on its capability in managing finance liquidity and credit risk. Meanwhile, the transparency practice and management of bank will effect to bank officials' fraudulent practice that usually detected by monetary authorities.*

*The Purpose of this study to determine the influence of management ownership, domestic institution ownership, foreign institution ownership, public ownership with leverage and firm size as control variables toward risk management disclosure either simultaneously or partially.*

*This research will be conducted through the measurement of risk management disclosure with management ownership, domestic institution ownership, foreign institution ownership, public ownership as the independent variables and leverage and firm size as control variables on 30 samples of banking companies listed on Indonesia Stock Exchange during period of 2011-2015. Where the sample selection using purposive sampling method. Methods of data collection are done by analyzing the annual reports of banking industry companies listed on IDX in the period of 2011-2015 were sampled in this study. Eviews 8 was used as processing of research data.*

*Based on the average value of each variable with as much as 150 data from 2011-2015 showed that varied values were fluctuating each year. The highest average value is leverage variable with the value of 88.01 whereas the highest standard deviation is foreign institution ownership reached 35.94.*

*In conclusion, based on the simultaneous variables influence evaluation, there is significant impact on the risk management disclosure with a significant level which is explained by variables  $x$  at 11.58% whereas only leverage and firm size that had a significant effect on risk management disclosure beside that management ownership, domestic institution ownership, foreign institution ownership, and public ownership had no effect on risk management disclosure.*

*Keywords: risk management disclosure, ownership structure, leverage, firm size*