

ABSTRACT

Risk management disclosure is the disclosure of risks that have been managed by the company or disclosure of how the company controls risks related in the future. Risk management disclosures potentially has benefits for analysts, investors, and stakeholders within a company.

This study aims to examine empirical evidence either simultaneously or partially the influence of the management ownership, domestic institution ownership, foreign institution ownership, public ownership, risk management committee and independent audit committee on the determination of risk management disclosure of banking industry companies listed on Indonesia Stock Exchange in the period of 2013-2017.

The population used in this study is banking industry companies listed on Indonesia Stock Exchange in the period of 2013-2017. The sampling technique in this study was purposive sampling so that it obtained a sample of 45 observation data.

The test results obtained from this study, simultaneously show that management ownership, domestic institution ownership, foreign institution ownership, public ownership, risk management committee and independent audit committee significantly influence risk management disclosure. Partially, management ownership, domestic institution ownership, foreign ownership and independent audit committee has a significant positive effect on risk management disclosure, public ownership and risk management committee does not have a significant effect on risk management disclosure.

Based on the results of this study, it is expected that further researches use other variables not found in this study. It is hoped that companies continue to apply risk management disclosures.

Keywords: Management Ownership, Domestic Institution Ownership, Risk Management Committee and Independent Audit Committee, Risk Management Disclosure.