

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari profitabilitas terhadap *risk management disclosure*, pengaruh *leverage* terhadap *risk management disclosure*, pengaruh kepemilikan manajerial terhadap *risk management disclosure*, pengaruh kepemilikan insttusional terhadap *risk management disclosure*, dan ukuran perusahaan terhadap *risk management disclosure*. Pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* dari perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2010-2014. Sampel yang digunakan sebanyak 95 sampel dari 19 bank selama 5 tahun. Metode penelitian yang digunakan dalam penelitian ini adalah analisis regresi berganda. Hasil dari penelitian ini menunjukkan bahwa profitabilitas, kepemilikan manajerial, dan kepemilikan institusional berpengaruh terhadap *risk management disclosure*. Sedangkan *leverage* dan ukuran perusahaan tidak berpengaruh terhadap *risk management disclosure*.

Kata Kunci: Profitabilitas, *leverage*, kepemilikan manajerial, kepemilikan institusional, ukuran perusahaan, *risk management disclosure*.

ABSTRACT

The study aimed to examine the effect of profitabilitas on risk management disclosure, the effect leverage on risk management disclosure, the effect management ownership on risk management disclosure, the effect of institution ownership on risk management disclosure, and the effect of firm size on risk management disclosure. The sample was taken using the method of purposive sampling from banking firm listed Indonesian Stock Exchange (BEI) in 2010-2014. The sampling used was of 95 samples from 19 banks period of 5 years. The method of analysis in this study using multiple regression. The results of this study indicate that profitabilitas, management ownership, and institution ownership effect on risk management disclosure. While leverage and firm size does not effect on risk management disclosure.

Keyword: *Profitabilitas, leverage, management ownership, institution ownership, firm size, risk management disclosure.*