

ABSTRACT

This research aims to test the influence of corporate governance and ownership of public on risk management disclosure. Corporate governance are identified as the board size and the proportions independent of commissioners. Dependent variable is the risk management disclosure, and control variable are firm size and leverage.

The sample used here was the secondary data from the Bursa Efek Indonesia (BEI/Indonesia stock exchange), i.e annual report of the banking industry listed in 2010-2012. The samples was taken using the method of purposive sampling, and those meeting the selection criteria were also taken. The sample used was of 63 samples from 24 banks period 3 years (2010-2012).

The statistics methods used here was multiplied analysis based on the use of all the control variables indicates that (1) there is a board size and the proportions independent of commissioners against significant of risk management disclosure (2) ownership of public variables no significant effect of risk management disclosure.

Keywords: Corporate Governance, Firm Size, Leverage, Ownership of Public, Proportions Independent of Commissioners, Risk Management Disclosure.