

ABSTRACT

The purpose of this study is to analyse and get empirical evidence of the risk management disclosure, beneficial risk management disclosure, damaging risk management disclosure toward firm value in mining company which listed in Indonesia Stock Exchange the period of 2015 to 2018.

Population of the research is all listed mining company in Indonesia Stock Exchange for the period 2015-2018. We used purposive sampling method for selecting the sample. From the selection, we have 32 mining companies. To test our hypothesis, we used double linear regression analysis.

The test resulted show that risk management has negative and significant effect to firm value. Other than that, beneficial and damaging risk management disclosure is not significantly related to firm value.

Keywords : risk management disclosure, beneficial risk management disclosure, damaging risk management disclosure, firm value.