

## ***ABSTRACT***

*This study aims to examine the effect of ownership structure, board size, firm characteristics as independent variable toward internal control disclosure as dependent variable.*

*This study uses secondary data obtained from the Indonesia stock exchange (idx). This research using a sample as many as 348 manufacturing companies registered in BEI year 2014 – 2016. The methods used in this research is purposive sampling method. Statistical techniques used in this study is a multiple regression.*

*The results obtained from this research shows the management ownership, have a significant negative influence on internal control and disclosure. Then the board size, firm size, and leverage the significant positive influence on the internal control and disclosure. But not ownership blockholder showed significant results against internal control and disclosure*

*Keywords: ownership structure, board size, firm characteristics, internal control disclosure.*