

ABSTRACT

The purpose of this study was to examine the effect of the characteristics of companies (audit committee, external auditors quality, independent board, management share ownership structure, and the structure of public stock ownership structure) and the size of the company, Leverage, ROA as control variables on the disclosure of risks.

This study used a sample of public traded companies listed on the Indonesia Stock Exchange during the period of 2013. Based on a purposive sampling technique, acquired 118 companies as samples, so that during the first year of observation there were 118 annual reports were analyzed. The method of analysis of this study using multiple regression analysis.

Results from this study indicate that the quality of the external auditor, independent commissioner, shareholding structure management, and public ownership structure does not significantly influence the risk disclosures, while the audit committee audit committee significant effect on risk disclosure.

Keywords: *audit committee, external auditors quality, independent commissioner, shareholding structure management, and public ownership structure, company size, leverage, and ROA.*