ABSTRACT

The purpose of this research is to provide empirical evidence about the factors which are influence corporate risk disclosure (CRD) in annual report of corporates mining. Corporate characteristics used in this research are firm size and leverage companies.

Risk disclosure was measured by content analysis-sentence approach. The research data were collected from 160 of financial statements and annual reports of corporates mining that listed in Indonesian Stock Exchanges (IDX) for 2011 until 2015. Theory agency be used in this research to explains the relationship between variables. The analysis method of this research is using multiple regression analysis.

The result of this research find that corporate characteristics, firm size, have significant positive effect on corporate risk disclosure (CRD) and leverage companies didn't have effect on it.

Keyword: risk management, corporate risk disclosure, corporate characteristics, agency theory.