

ABSTRACT

The purpose of this study was to examine the effect of company size, board size, independent board, and ownership structure on risk disclosure. While risk disclosure as the dependent variable was measured using RDI (Risk Disclosure Index). There are 34 items on RDI. The disclosure index includes the relevant components, such as from The Turnbull Report; The Global Report Initiative (GRI); Sarbanes-Oxley Act of 2001 (SEC 40); voluntary disclosure instrument (VDIS); and the voluntary disclosure Checklist (Gray et al., 1995). The key elements from these above authors are utilized in this study to derive the benchmark disclosure checklist.

This study uses secondary data with entire population manufacture companies listed in the Indonesia Stock Exchange (BEI) in 2012-2014. Sample contains from 354 companies. The method used to determine the sample using purposive sampling. The analytical method used is multiple regression as the analysis technique using by SPSS.

The results of hypothesis testing showed that the company size, board size positively affects risk disclosure. While independent board, and ownership structure did not significantly affect risk disclosure.

Keywords: *company size, board size, independent board, ownership structure on risk disclosure, RDI*