

## **ABSTRACT**

*This research purpose to get empirical proof about the factors which influential risk disclosure in the risk management report that is , leverage degree, type of industry, profitability degree, firm size and public ownership structure.*

*This research use purposive sampling in carry out sample selection. There are 77 non-finances firms which is listed in BEI (Bursa Efek Indonesia) at 2010 is become sample in this research. Stakeholder theory and agency theory is used to explain connection inter variable. Act of risk disclosure in this research use content analysis based on the identification of setences act of risk disclosure in the annual report. Statistic method is use for examine hypothesis is bifilar regression.*

*The result of this research find leverage degree and firm size are positife related significant with risk disclosure on firm, where as kond of type of industry, profitability degree and public ownership structure does not has significant influence with act of risk disclosure. However that totaly factors has influence toward act of risk disclosure. Other invention in this research is kind of risk wich is more to disclosure is money risk.*

*Keywords : Risk, risk disclosure, risk management, kind of risk, characteristic of disclosure, stakeholder theory and agency theory.*