The Effects of Ownership Structure and Firm Size toward Risk Management Disclosure

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The purpose of this research is to find out empirical evidence of the influence of ownership structure and firm size on the disclosure of risk management. Independent variable in this study are the management ownership, ownership of domestic institutions, foreign institutional ownership, public ownership and firm size. The dependent variable in this study is the disclosure of risk management. The population of this study were banking companies listed at Indonesian Stock Exchange. Results from this study indicate that ownership of domestic institutions and public ownership in a company has a positive and significant effect on risk management disclosure. Meanwhile, management ownership, foreign institutional ownership, and firm size has no effect on risk management disclosure.

Track: Accounting, Financial Reporting

Keywords: Risk Management Disclosure, Ownership Structure, Firm Size