

ABSTRACT

One of the information factors needed by investors is the risk management disclosure. Because the current condition of the company can't be separated from the risk. As is the disclosure of risk, the users of information can know condition of the company and whether that risk can affect funds they invest.

This study aims to examine the influence of profitability, leverage, and firm size to Risk Management Disclosure at banking companies listed in Indonesia Stock Exchange (BEI) year 2012-2016. The data used in this study was obtained annual report.

The population in this research are the banking companies listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 31 banking companies with the 2012-2016 research period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.5.

The results showed that simultaneous profitability, leverage, and firm size have a significant effect on risk management disclosure. While partially, leverage and firm size significant positive effect on risk management disclosure. While profitability has no effect on risk management disclosure.

Based on the results, if the banking want to improve risk management disclosure, then the bank need to consider the level of leverage and increase the firm size.

Keywords: *Profitability, Leverage, Firm Size, Risk Management Disclosure*