**ABSTRACT**

**Pengaruh Struktur Kepemilikan Institusi Domestik, Kepemilikan Publik, Tingkat *Profitabilitas*, Tingkat *Leverage* dan Ukuran Perusahaan Terhadap *Risk Management Disclosure***

**Gyovani Tanjung : I. Herawati, S.E, M.Si, Ak, CA**

**II. Hj. Yunilma, S.E, M.Si, Ak. CA**

*Risk the disclosure of company in the practice , should be prosecuted menejer can provide sufficient information regarding the disclosure risks faced by companies in the company financial report , because the information can memberrikan encouragement to investors and creditors in making investments .This research aims to menadapatkan empirical evidence of the influence of ownership of domestic institutions , public ownership , the level of profitability , the level of leverage and the size of the companyIn this research , the data used is secondary data derived from the annual report that the listing icmd banking and in indonesian stock exchange bei ) .Purposive sample taken by using a method of sampling .The sample used is during the period as many as 27 2010-2013 banking company .A method of analysis in this study using double regression analysis.*

*Based on the results of testing the hypothesis kepimilikan found that the public, the level of profitability of having significant influence on the disclosure of risk management .While ownership of domestic institutions , the level of leverage and the size of the company did not influence significantly to the disclosure of risk management disclosure on risk management.*

***Key word: the disclosure of risk management , ownership of domestic institutions , public ownership , the level of profitability , the level of leverage and the size of the company .***