

## ABSTRACT

*This research was intended to achieve empirical prove of mechanism corporate governance leverage which involving commisioner board proportions, independent commisioner proportions, audit board proportions, institutional ownership along profitability, leverage level and company for risk management disclosure.*

*Purposive sampling has been used in this research in selecting sample. By 129 manufacture company that has been listed in BEI (Bursa Efek Indonesia) in 2013-2015 has become sample in this research. Stakeholder theory and agency theory are being used to explain the relation between variable. In this research risk disclosure using content analysis which is based on identification of risk disclosure sentences in annual report. Statistichal methods which being used in this case is multiple analysis regression.*

*The result has shown that commisioner board proportions, independent commisioner proportions, audit board proportions, institutional ownership, leverage level, and company proportions has positive impact to risk management disclosure, while profitability level has no impact to risk management disclosure.*

*Keyword : Risk, risk disclosure, risk management, risk management disclosure, risk type, disclosure characteristics, stakeholder theory and agency theory*