

**RISK REPORTING BY MANUFACTURING COMPANIES LISTED IN
INDONESIA STOCK EXCHANGE: DISCLOSURE CHARACTERISTICS**

THESIS

**Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Ekonomi (S1)**

In International Business Management Program

Faculty of Economics Universitas Atma Jaya Yogyakarta



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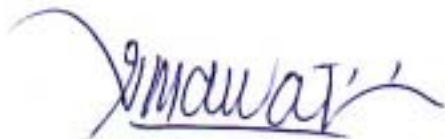
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ABSTRACT

This study is based on 30 manufacturing companies in Indonesia Stock Exchange period 2008-2012. The objective of the study is to analyze the influence of company size, type of industry, leverage, profitability and liquidity toward the level of risk disclosures. The sample of this study is 30 manufacturing companies listed in Indonesia Stock Exchange year 2012. This study uses content analysis method based on identification of risk information in the annual report. Hypotheses are developed to analyze the influence of size, industry type, leverage, profitability and liquidity toward risk disclosure. The result of this study is company size, leverage and liquidity influence the level of risk disclosure, however company's profitability and industry type do not influence the level of risk disclosure.

Keywords : annual reports, risk management, disclosure characteristics