ANALYSIS OF THE EFFECT OF BOARD CHARACTERISTICS ON RISK DISCLOSURE IN LISTED COMPANIES IN LQ45

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Abstract
The purpose and objectives of this research are intended of study most of the characteristics of board regarding the risk disclosure that exist at Indonesia. The dependent variable uses in the research model is risk disclosure with the number of index words. The independent variavle used are independent commissiobers, board size, gender diversity, board activity and ownership concentration.

The sample data used in the study are companies that have been published in LQ45 starting from 2013 to 2017, there are 115 data from annual financial report and companies. Testing this research data using a regression panel. The method of collecting data is secondary data.

The outcome was revealed that variable board size and gender diversity, have significant positive relationship to risk disclosure. Variable independent commissioner, ownership concentration, have significant negative relationship to risk disclosure. While variabel of board activity there result is no significant

Keywords:
Board of Characteristic, risk disclosure, LQ45.