

ABSTRACT

Risk management is an approach that can be used to manage uncertainty associated with corporate threats. Therefore, risk management can reduce losses due to uncertainty. Disclosure of risk management is reflected in the form of risks that may be faced by the company. This is a form of commitment to mitigating risks and providing a clear picture to the business on how to mitigate these risks.

This study aims to determine how the influence of leverage, profitability, and company age variables on risk management disclosure. The population in this study were cement subsector manufacturing companies listed on the IDX in 2014-2021. The samples used in this study were 48 using a purposive sampling technique. The data in this study were analyzed using descriptive statistical analysis and panel data regression using Eviews 9.0 software.

The results of this study indicate that the level of leverage, profitability and firm age simultaneously influence the disclosure of risk management. Partially, profitability had a significant positive effect on risk management disclosure. While the level of leverage and company age had no significant effect on risk management disclosures.

Keywords: Leverage, Profitability, Company Age and Disclosure of Risk Management