

ABSTRACT

The company's strategy incorporates disclosure of risk management as part of its broader risk management approach to control uncertainty, lessen threats, and increase opportunities. The management of the company, which seeks to achieve company goals, has an impact on this disclosure. Investors can use this information to choose whether to invest in the company.

This study seeks to analyze the impact of the board of directors, and board of commissioners, audit committee and risk management committee on risk management disclosures simultaneously and partially in companies in the food and beverage sub-sector, the primary consumer sector, that are listed on the Indonesia Stock Exchange (IDX) for the 2017 to 2022 period.

The population in this study is the primary consumer sub-sector companies in the food and beverage sub-sector which are listed on the Indonesia Stock Exchange for the 2017-2022 period with a total of 57 companies. Then, a purposive sampling technique was used to choose the sample, obtaining a sample of 36 companies. Six years, from 2017 to 2022, were used for the research, resulting in a total sample size of 216 samples. Using the Eviews 12 program, the author conducts descriptive study and panel data regression analysis.

According to research findings, the board of directors, board of commissioners, audit committee, and risk management committee simultaneously have a significant effect risk management disclosure. It also remains partially known that the audit committee, board of commissioners, and board of directors have no effect on risk management disclosures. Meanwhile, the risk management committee has an effect on risk management disclosures.

Keywords: *Audit Committee, Board of Directors, Board of Commissioner, Risk Management Disclosure, Risk Management Committee*