ABSTRACT

Risk is a condition that arises due to uncertainty that can harm the company in the future; if the risk is not managed properly, it will harm the company and its stakeholders in the company. The existence of risk management will increase the confidence of shareholders and investors. Company risk management rules will usually be disclosed in an annual report (Annual Report). Disclosure of risk management is very important for companies to measure, identify, and mitigate risks that arise and overcome public distrust.

This study aims to determine the effect of audit committee size, public ownership, board of commissioners size, and risk management committee on risk management disclosure in the banking sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period.

This study tested 205 samples using a purposive sampling technique. Analyzed using Eviews 12 software. The analytical method used is the panel data regression analysis method. Data collection uses secondary data.

The results in this study conclude simultaneously that the size of the audit committee, public ownership, board size, and risk management committee have an effect on risk management disclosure. While partially that the size of the audit committee, public ownership, board of commissioners size, and risk management committee has no effect on risk management disclosure.

Investors can use the results of this study as a consideration in making investment decisions in banking companies. Judging from the size of the audit committee, public ownership, board of commissioners size, and risk management committee because these variables have a significant influence on risk management disclosure.

Keywords: *public ownership, risk management committee, board of commissioners size, audit committee size, risk management disclosure.*