

ABSTRACT

Corporate Governance is a system used to direct and control the company's business activities. With the influence of Good Corporate Governance and Intellectual Capital Disclosure carried out effectively, it can assist companies in disclosing risk management carried out in a company. The existence of good governance management in the hands of management which cannot be separated from the important role of Governance, Risk Management, and Compliance (GCR) Implementation makes the telecommunications sub-industry seem unaffected by the Covid-19 pandemic that has eroded all sectors.

This study aims to determine the effect of Good Corporate Governance such as audit committee, risk management committee, institutional ownership and intellectual capital on risk management disclosure in telecommunication sub-industry companies in 2017-2021.

The population in this study are telecommunication sub-industry companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2021. The data used is secondary data in the form of annual financial reports belonging to telecommunications sub-industry companies. The method used is quantitative method by obtaining 65 samples from 13 company data. The data collection technique in this study was purposive sampling with the panel data regression analysis method using Eviews 12 software,

The results of descriptive analysis show that the data on all variables tend to group or not vary. Risk management disclosure disclosed through ISO 3000:2009 measurement items shows that the average value is 0.785846 or 79%. The maximum percentage of risk management disclosure is owned by PT Telkom Indonesia Tbk (TLKM), while the minimum risk management disclosure is owned by PT Centramata Telekomunikasi Indonesia Tbk (CENT). Partially, the audit committee, risk management committee and institutional ownership have no effect on risk management disclosure in telecommunication sub-industry companies in 2017-2021. Meanwhile, intellectual capital disclosure affects risk management disclosure in telecommunication sub-industry companies in 2017-2021. Meanwhile, intellectual capital disclosure affects risk management disclosure in telecommunication sub-industry companies in 2017-2021.

Keywords: *intellectual capital, institutional ownership, risk management disclosure, audit committee, risk management committee.*