

## **ABSTRACT**

*Risk management disclosure is the company's effort to inform stakeholders about the risks faced by the company every year, and contains policies, strategies and risk management in the company.*

*The purpose of this study is to find out whether independent variables such as the proportion of the independent board of commissioners, audit committee, risk management committee and company size have an influence on risk management disclosure. The population of this study is Telecommunications Sub-sector Companies Listed on the Indonesia Stock Exchange for the 2019-2022 Period.*

*The sample used was 12 with a research period of 4 years so that the total population used was 48. The sample selection method is carried out by purposive sampling with certain criteria. The analysis of this study uses descriptive statistics and regression of panel data.*

*The results of the study on descriptive statistics show that the data on independent variables tend to be grouped and do not vary. The risk management disclosure disclosed in this study using ISO 31000:2018 measurement items shows that the average risk management disclosure is 0.737910 or 73,79% indicating a fairly high level of disclosure and reflecting good awareness and compliance with risk management standards in the companies studied.*

*The results of the study on the proportion of the independent board of commissioners, the audit committee, the risk management committee and the size of the company have a simultaneous effect on the disclosure of risk management in Telecommunications Sub-sector Companies Listed on the Indonesia Stock Exchange for the 2019-2022 period. As a partial result, the risk management committee has a significant positive effect on the disclosure of risk management in Telecommunications Sub-sector Companies Listed on the Indonesia Stock Exchange for the 2019-2022 period.*

**Keywords:** *Audit committee, Risk Management Committee, Proportion of independent board of commissioners, Risk management disclosure, Company size.*