

ABSTRACT

Every company engaged in business activities inevitably faces risks and uncertainties that cannot be avoided. These risks can threaten the company's survival, necessitating the adoption of effective risk management practices. Risk management practices involve identifying, analyzing, and mitigating various risks that can affect the company's operations and strategies.

This research aims to determine the influence of risk management committees, institutional ownership, and audit committee expertise on risk management disclosure. The study focuses on companies in the transportation and logistics sector listed on the Indonesia Stock Exchange during the period 2018-2022.

The method used is quantitative, employing purposive sampling to select 10 companies over five years, resulting in a total of 50 observation data points. Data analysis employs panel data regression processed using Eviews 12 software.

The findings indicate that risk management committee, institutional ownership, and audit committee expertise collectively influence risk management disclosure in transportation and logistics companies listed on the Indonesia Stock Exchange from 2018 to 2022. Specifically, the risk management committee has a positive influence, institutional ownership has a negative influence, while audit committee expertise does not significantly influence risk management disclosure in these companies.

For future researchers, it is recommended to extend the research period, increase the sample size, and consider different independent variables to achieve more robust statistical results and address data limitations. As for companies and investors, this research suggests enhancing risk management through robust risk management committees to strengthen governance and transparency. This can aid investors in evaluating the effectiveness of risk management committees and institutional ownership for making informed investment decisions and reducing risks.

Keywords: *Audit Committee Expertise, Institutional Ownership, Risk Management Committee, Risk Management Disclosure*