

ABSTRACT

Risk management disclosure is an important and necessary information by shareholders, stakeholders, and the company itself. Companies which manage and assess risk well can minimize the possibility of risk that will occur. By carrying out risk management disclosure, the company has implemented transparency that can increase public trust.

This study aims to determine the influence of risk management committees, audit fees, audit committee meetings, and auditor reputation simultaneously and partially on risk management disclosure in the consumer goods industry listed on the Indonesia Stock Exchange for period 2013-2017. The data used is obtained from the company's annual report in 2013-2017.

The population in this study is a consumer goods industry listed on Indonesia Stock Exchange. The sampling technique used is purposive sampling. Thus 8 companies were obtained with research periode in 2013-2017 (5 years). The analysis method used is a panel data regression analysis using Eviews software 10 verison.

The results of the study found that risk management committees, audit fees, audit committee meetings, and auditor reputation simultaneously had an effect on risk management disclosure. Based on partial testing of audit fees, audit committee meetings, and auditor reputation, it has no effect on risk management disclosure. Meanwhile, the risk management committee has a positive effect on risk management disclosure.

Based on the results of the study, the researcher gave suggestion for the company to pay attention to the company's risk management committee. It is also recommended for investors to consider disclosure of the risk management committee in making investment decisions. The higher risk management committee that is separate with the audit committee, the better the risk management disclosure in the company.

Keywords : *Risk Management Committee, Audit Fee, Audit Committee Meeting, Auditor Reputation, Risk Management Disclosure.*