

ABSTRACT

Risk management disclosure is a disclosure of the company's risk that has been managed and disclosed in order to control the company's risk in the future. Disclosure of risk management can be used as a solution in managing company uncertainty and is expected to prevent the occurrence of risks that can cause losses for the company.

The process of running a company can be disrupted by a problem, one of which is due to the unavailability or lack of available information. If the disturbance cannot be resolved properly, it is certain that losses will arise in the future. This study aims to examine whether the effect of management ownership, public ownership and independent audit committee on risk management disclosure in banking sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The data used in this study were obtained from annual report data. The population of this study are all banking sector companies listed on the Indonesia Stock Exchange in 2016-2020.

The sampling technique in this study used purposive sampling so as to obtain a total sample of 75 consisting of 15 companies with a period of 5 years. The method used in this research is panel data regression analysis using Eviews 12 software. The results of this study indicate that management ownership, public ownership and independent audit committee simultaneously affect risk management disclosure. Partially, public ownership has an effect on risk management disclosure.

The results of this study can be used by investors as consideration in making decisions to invest in banking companies. Judging from the share ownership owned by the management and the number of independent audit committees because these variables have a significant influence on risk management disclosure.

Keyword: *managerial ownership, public ownership, independent audit committee, risk management disclosure.*