

ABSTRACT

This study aims to analyze the effect of Ownership Structure, Profitability, and Liquidity on Risk Disclosure in Banking Companies for the Period 2017 to 2020, both partially and simultaneously. Good corporate governance is measured by Managerial Ownership and Public Share Ownership. Meanwhile, profitability is measured by Return on Ssset (ROA) and Liquidity is measured using the Loan Dept Ratio (LDR). The data used was obtained from the annual financial statements of banks published on the Indonesia Stock Exchange (IDX) from 2017 to 2020. In this study, the research method of Multiple Linear Regression with Panel Data was used. The results showed that Managerial Ownership and Public Share Ownership had a partial positive and significant. In addition, profitability has also proven to have a positive and significant. Meanwhile, the Liquidity variable was not found to have a significant on Risk Disclosure in Banks from 2017 to 2020.

Keywords: Ownership Structure, Profitability, Liquidity, Risk Disclosure, Banking