

ABSTRACT

The size of the board of commissioners, risk management committee, auditor reputation, competition, and disclosure of risk management for transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period, are the objectives of this research. Disclosure of Risk Management namely the dependent variable of the research. While the independent variables in this study are the size of the Board of Commissioners, Risk Management Committee, Auditor Reputation, and Competition. This study uses information from annual reports of companies in the transportation and logistics sectors listed on the IDX. The testing technique used for this study is panel data regression with complete examples of 14 companies in transportation and logistics. Based on stimulant testing, it is confirmed that board size, risk management committee, auditor reputation, and competition have an effect on risk management disclosures in transportation and logistics companies listed on the IDX in the 2017 - 2021 period.

Keywords: Board of Commissioners, Risk Management Committee, Auditor Reputation, Competition, risk management disclosure