

ABSTRACT

Risk management disclosure is information about the company's risk management and conveys the company's future impact. Therefore, risk management disclosure helps companies provide information to external parties regarding the company's risk.

This study uses a quantitative method of secondary data type using IBM SPSS 26 to test the research hypothesis. The sample used in this study was 64 company data from 68 companies using purposive sampling in basic materials sector companies listed on the Indonesian Sharia Stock Index (ISSI) in 2022. This study uses descriptive statistical analysis and multiple linear regression.

This study also wants to determine the effect of public ownership, leverage, company size on risk management disclosure in the basic materials sector listed on the Indonesian Sharia Stock Index (ISSI) in 2022. The results of this study indicate that public ownership, leverage, and company size have an effect on risk management disclosure. In addition, leverage partially does not affect risk management disclosure, while public ownership and company size partially affect risk management disclosure.

Based on the results of this study, the three variables can be used simultaneously, public ownership, leverage, and company size have a significant effect on corporate risk management disclosure. This study does not cover all variables because there may be other variables that can affect the research variables.

Keywords: Risk Management Disclosure, Public Ownership, Leverage, Company Size