

**EFFECT OF INDEPENDENT COMMISSIONER BOARD, RISK
MANAGEMENT COMMITTEE (RMC) AND INSTITUTIONAL
OWNERSHIP AT THE LEVEL RISK DISCLOSURE**
(An Empirical Study on Financial Sector Companies Listed on the Indonesia
Stock Exchange in 2018-2020)

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ABSTRACT

The purpose of this study was to test and find the effect of the independent commissioner board, risk management committee (RMC), audit committee and ownership institutional empirically on the level of risk disclosure in the financial sector companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling method in this study used the purposive sampling method to obtain 222 samples in 3 research year. The data in this study used the secondary data which were analyzed using the multiple linear regression. The result of this study found that the variables of the board of commissioners independent, risk management committee and institutional ownership as the independent parties in corporate governance had a significant effect on the risk disclosure or all three were able to make the risk disclosure wider. Meanwhile, the audit committee did not have a significant effect on the risk disclosure.

**Keywords: Independent Board of Commissioners, Risk Management
Committee (RMC), Committee Auditing, Institutional Ownership,
Risk Disclosure.**

