

ABSTRACT

This research aims to examine the influence of the board of commissioners, internal audit and risk management committee on the form of risk damage reporting in state-owned companies in Bandar Lampung.

The independent variables used in this research include the board of commissioners, internal audit and risk management committee. Meanwhile, the dependent variable used is the form of risk damage reporting. This research has a population consisting of all state-owned companies in Bandar Lampung. The sample used was selected based on the purposive sampling method. The total sample for this research was 100 respondents. This research uses multiple regression analysis methods in hypothesis testing.

The results of this research show that the board of commissioners, internal audit and risk management committee has proven to have a positive effect on the form of risk damage reporting. Independent variables simultaneously and partially have a significant and positive effect on the form of reporting damage to risk procedures.

Keywords: Board of Commissioners, Internal Audit, Risk Management Committee, Reporting Damage to Risk Procedures.