

ABSTRACT

This study aims to analyze and investigate empirical evidence of factors that influence risk disclosure in State-owned Enterprises. The dependent variable is risk disclosure. Meanwhile, the independent variables are firm size, share of ownership structure, the number of committee meetings, profitability, and leverage.

The unit analysis of the study is state-owned companies listed on the Indonesia Stock Exchange (IDX). They are consisted of 25 state-owned companies as the object of the research. The data are collected from companies' annual reports from 2016 to 2020. Therefore, in total, there are 125 units of analysis in the study. Furthermore, Linear Regression Model is employed to examine the research question. The model and some tests of its assumptions are generated using STATA version 14.

The result indicates that the firm size variable is positively significant effect on risk disclosure. While other independent variables, including share ownership structure, the number of risk committee meetings, profitability, and leverage have no significant effects on risk disclosure of the company.

Keywords: Disclosure of risk, company size, share ownership structure, risk committee meetings, profitability, leverage, State-owned Enterprises.