

## **Determinants of Risk Management Disclosures in Listed Companies in Sri Lanka**

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### **Abstract**

Risk is an inseparable and unavoidable part of any organization. The purpose of the study is to investigate the determinants of risk disclosures in Listed Companies in Sri Lanka by referring to the annual report for the period of 2016-2020 with the highest market capitalization. Board size, Firm size, Risk management units and Leverage are used as the independent variables while Risk management disclosures considered as the dependent variable. The methodology used in the study is content analysis. The findings of the study will identify the relationships between the independent variables and Risk management disclosures. Thereby this study will fill the gap of inadequate analysis done in countries like Sri Lanka. Furthermore the findings will contribute to the potential investors to make relatively effective decisions by considering the risk exposure and also the findings contribute to the literature.

**Key words:** *Risk Management, Risk disclosures, Annual Report*