

## **ABSTRACT**

*The purpose of this study was to examine the effect of company size, concentrated ownership structure, independent board of directors, independent board of commissioners, educational background of the chief commissioner, independent audit committee, and type of auditor on corporate risk disclosure. The size of the company is measured using the logarithm of the company's total assets, total sales, and the number of company employees. Concentrated ownership structure is measured by more than 5% shareholder accumulation, independent board of directors by dividing independent board of directors with total board of directors, independent board of commissioners by dividing independent board of commissioners with total board of commissioners, independent audit committee by dividing independent audit committee with total company audit committee, as well as the educational background of the main commissioner and auditor type using dummy variables.*

*Risk disclosure is measured using the sentence approach content analysis method. The population in this study were 456 manufacturing companies' annual report listed on the Indonesia Stock Exchange in 2014-2016. Research data was obtained from the annual report of manufacturing companies in 2014-2016. Based on the purposive sampling method, the samples obtained were 141 companies. The hypothesis in this study was tested using multiple regression analysis.*

*The results of the analysis show that the variable total assets, total sales, number of employees, independent board of directors, auditor type have a positive relationships on risk disclosure. Concentrated ownership structures have a negative relationship on risk disclosure. Independent board of commissioners, educational background of the president commissioner, and independent audit committee have no relationship on risk disclosure.*

*Keywords: Risk disclosure, content analysis, company size, corporate governance.*