

## ***ABSTRACT***

*The aim of this research was to examine the effect of CSR and Corporate Governance on firm risk disclosure. The dependent variable of this research is firm risk disclosure which is measured using content analysis method. The independent variable of this research are CSR, board of commissioners, audit committee, liquidity degree, and profitability degree. Control variable of this research are firm size, firm age and, leverage.*

*Population of this research were manufacturing companies listed on the Indonesia Stock Exchange. Samples were taken for the year 2016-2018 and was collected by purposive sampling. Total samples are 162 companies. Panel data Regression on Eviews 10 was used to test the research data.*

*The results of analysis prove that CSR, board of commissioners have positive and not significant effect on the firm risk disclosure. Audit committee have negative and significant effect on firm risk disclosure. Liquidity have negative and not significant effect on the firm risk disclosure. While the profitability have positive and significant effect on firm risk disclosure.*

***Keywords:*** *firm risk disclosure, CSR, board of commissioners, audit committee, liquidity degree, and profitability degree.*