

## ***ABSTRACT***

*The purpose of this study is to examine and analyze the effect of corporate governance, leverage, and firm size on corporate risk disclosure. The independent variables examined in this study consisted of the risk management committee, board of commissioner size, the frequency of board meetings, public ownership, leverage, and firm size. The dependent variable examined in this study is corporate risk disclosure.*

*The population of this study is all manufacturing companies in the basic industry and chemicals sectors listed on the Indonesia Stock Exchange in 2017-2019. The sample selection method uses the purposive sampling method with a total sample is 155 units of analysis. Data analysis in this study uses multiple regression analysis.*

*The results obtained from this study indicate that risk management committee, board of commissioner size, and firm size have a positive effect on corporate risk disclosure. The frequency of board meetings, public ownership, and leverage does not affect the corporate risk disclosure.*

*Keywords: Corporate Governance, Leverage, Firm Size, Corporate Risk Disclosure*