

ABSTRACT

This research aims to examine the influence of company characteristics and corporate governance on risk disclosure. The company characteristics used in the research are firm size, profitability, and leverage. The corporate governance used are risk management committee and independent board of commissioners. The population of this study is all infrastructure companies listed on the Indonesia Stock exchange in 2019-2022. The sample selection method uses the purposive sampling method with a total sample is 228 company data. Data analysis in this study uses multiple regression analysis. The result obtained from this study indicate that firm size has a positive effect on risk disclosure. Profitability, leverage, risk management committee and independent board of commissioners does not affect risk disclosure.

Keyword: Risk Disclosure, Company Characteristics, Corporate Governance, independent board of commissioners

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