

ABSTRACT

Corporate risk disclosure is information provided by the company so that users can find out opportunities or prospects, or various hazards, losses and exposures of the company or management that have an impact or may have an impact in the future. The more information disclosed by the company, the easier it will be for stakeholders to understand the company's risk profile.

The study aims to determine the impact of corporate governance, competition and corporate characteristics on corporate risk disclosure in consumer goods sector manufacturing industry listed on the Indonesia Stock Exchange periode 2013-2017. The data used are obtained from the financial statments of each company.

The population in this study is the consumer goods sector manufacturing industry on the Indonesia Stock Exchange. The technique sampling used was purposive sampling and obtained from 21 companies with research period of 5 years. The analytical method used in this study is panel data regression analysis using E-views 10 software.

The result shows that simultaneously corporate governance, competition and corporate characteristics has a significant effect on corporate risk disclosure. Partially, corporate governance and corporate characteristics had no effect on corporate characteristics. Meanwhile, competition has a positive effect on corporate risk disclosure.

For the next researcher it is recommended to conduct research on the risk disclosure of this company more than one person because this study uses content analysis and changes the study population, not only the consumer goods sector manufacturing industry but other sectors listed on the Indonesia Stock Exchange.

Keyword : corporate governance, competition, corporate characteristics, corporate risk disclosure