

INVESTIGATING THE IMPACT OF SOME CORPORATE GOVERNANCE MECHANISMS ON RISK REPORTING

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ABSTRACT

Accounting scholars believe that the study of the role of corporate governance in the level of reporting risk adds a new and important dimension to the quality of financial reporting literature. Accordingly, accounting and management professional associations pay special attention to the area of reporting risk due to the occurrence of fraudulent behaviors in financial reporting. This study Investigating the Impact of Some Corporate Governance Mechanisms on Risk Reporting Also in the present study, 144 companies in the period 2015-2020 have been studied. Multivariate panel regression was used to test the hypotheses. Findings show that there is a significant negative relationship between board independence and ownership concentration with the level of reporting risk.

KEYWORDS: *Mechanisms, Corporate Governance, Risk Reporting.*

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