

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* dan budaya perusahaan terhadap *corporate risk disclosures* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Malaysia tahun 2016. Variabel independen dalam penelitian ini adalah ukuran dewan komisaris, frekuensi rapat dewan komisaris, budaya *clan*, budaya *adhocracy*, budaya *market* dan budaya *hierarchy*. Variabel dependen dalam penelitian ini adalah *corporate risk disclosures*.

Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Setelah melakukan *purposive sampling*, terdapat 55 perusahaan di Indonesia dan 85 perusahaan di Malaysia yang dapat dijadikan sampel penelitian.

Hasil penelitian berdasarkan variabel ukuran dewan komisaris menunjukkan bahwa ukuran dewan komisaris berpengaruh positif terhadap *corporate risk disclosures* di negara Indonesia namun tidak berpengaruh di negara Malaysia. Sedangkan, untuk variabel lainnya seperti frekuensi rapat dewan komisaris, budaya *clan*, budaya *adhocracy*, budaya *market* dan budaya *hierarchy* menunjukkan bahwa variabel tersebut tidak berpengaruh terhadap *corporate risk disclosures* baik di Indonesia maupun Malaysia.

Kata Kunci : Ukuran dewan komisaris, frekuensi rapat dewan komisaris, budaya *clan*, budaya *adhocracy*, budaya *market* dan budaya *hierarchy*, *corporate risk disclosures*.

ABSTRACT

This study aims to examine the influence of corporate governance and corporate culture on corporate risk disclosures on manufacturing companies listed on Indonesian Stock Exchange and Malaysian Stock Exchange year 2016. Independent variables in this study are proportion of commissioner, frequency meetings of commissioner, clan culture, adhocracy culture, market culture and hierarchy culture. The dependent variable in this study is corporate risk disclosures.

The sampling technique used in this research is purposive sampling. After doing purposive sampling, there are 55 companies in Indonesia and 85 companies in Malaysia that can be used as research samples.

The results of the study based on the proportion of commissioners indicate that the proportion of commissioners has a positive effect on corporate risk disclosures in Indonesia but has no effect in Malaysia. Meanwhile, for other variables such as the frequency meetings of commissioners, clan culture, adhocracy culture, market culture and hierarchy culture shows that these variables have no effect on corporate risk disclosures either in Indonesia or Malaysia.

Keywords : The proportion of commissioner, frequency meetings of commissioner, clan culture, adhocracy culture, , market culture, hierarchy culture and corporate risk disclosure.