

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik dewan komisaris dan karakteristik perusahaan terhadap keberadaan *risk management committee*. Karakteristik dewan yang digunakan meliputi: proporsi komisaris independen, ukuran dewan komisaris, frekuensi rapat dewan komisaris dan latar belakang pendidikan komisaris utama. Sedangkan karakteristik perusahaan yang digunakan meliputi: reputasi auditor, risiko pelaporan keuangan, *profitabilitas*, dan kompleksitas.

Penelitian ini menggunakan sampel sebanyak 122 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2010 sampai 2012. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Penelitian ini menggunakan uji regresi logistik dalam pengujian hipotesis

Hasil penelitian menunjukkan bahwa proporsi komisaris independen, ukuran dewan komisaris, frekuensi rapat dewan komisaris, latar belakang pendidikan komisaris utama, reputasi auditor, risiko pelaporan keuangan, *profitabilitas*, dan kompleksitas tidak berpengaruh terhadap keberadaan *risk management committee*.

Kata kunci: **Karakteristik Dewan Komisaris, Karakteristik Perusahaan, Risk Management Committee.**

ABSTRACT

This research purpose to get empirical proof about the effect of board commissioner characteristics and firm characteristics to the existence of risk management committee. The board commissioner characteristics are the independency of board commissioner, board size, meetings frequency of board commissioner and commissioner of education background. The firm characteristics are external auditor, financial reporting risk, profitability, and corporate complexity.

The sample of this research are 122 manufacturing companies that have listed in Indonesia Stock Exchange at 2010 until 2012. Technique of collecting sample is purposive sampling. Logistic regression analysis are used to test the hypothesis.

The result of this research find the independency of board commissioner, board size, meetings frequency of board commissioner, commissioner of education background, external auditor, financial reporting risk, profitability, and corporate complexity are not influence to the existence of risk management committee.

Keywords: Board Commissioner Characteristics, Firm Characteristics, Risk Management Committee.