

ABSTRAK

Keefektifan pengelolaan perusahaan guna mencapai Good Corporate Governance (GCG), perusahaan membentuk komite dewan yang disebut Risk Management Committee (RMC) dan memperluas pengungkapan manajemen risiko perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh ukuran dewan komisaris, dewan komisaris independen, reputasi auditor, profitabilitas, *leverage*, ukuran perusahaan, kepemilikan publik, dan kepemilikan asing terhadap RMC dan pengungkapan manajemen risiko. Populasi dalam penelitian ini merupakan perusahaan manufaktur yang tercatat di BEI tahun 2016-2019, dengan *purposive sampel* sebanyak 428 data perusahaan. Dengan alat olah data SmartPLS.

Hasil penelitian menunjukkan bahwa reputasi auditor dan kepemikikan publik berpengaruh positif signifikan terhadap keberadaan RMC, sedangkan ukuran dewan komisaris, dewan komisaris independent, profitabilitas, *leverage*, ukuran perusahaan dan kepemilikan asing tidak berpengaruh terhadap keberadaan RMC. Untuk pengungkapan manajemen risiko, terdapat hasil positif signifikan pada profitabilitas, *leverage*, ukuran perusahaan, kepemilikan publik, dan kepemilikan asing, dan hasil tidak berpengaruh terhadap pengungkapan manajemen risiko pada ukuran dewan komisaris, dewan komisaris independent, dan reputasi auditor.

Kata kunci : RMC, pengukuran manajemen risiko.

ABSTRACT

The effectiveness of company management in order to achieve Good Corporate Governance (GCG), the company formed a board committee called the Risk Management Committee (RMC) and expanded the company's risk management disclosures. This study aims to determine the effect of board size, independent board of commissioners, auditor reputation, profitability, leverage, company size, public ownership, and foreign ownership on RMC and risk management disclosure. The population in this study were manufacturing companies listed on the IDX in 2016-2019, purposively sample of 428 company data. With the SmartPLS data processing tool.

The results showed that auditor reputation and public ownership had a significant positive effect on the existence of RMC, while the size of the board of commissioners, the independent board of commissioners, profitability, leverage, company size and foreign ownership had no effect on the existence of RMC. For risk management disclosure, there are significant positive results on profitability, leverage, company size, public ownership, and foreign ownership, and the results do not affect risk management disclosure on the size of the board of commissioners, independent board of commissioners, and auditor reputation.

Keywords : RMC, risk management disclosure.