ABSTRAK

Tujuan penelitian ini adalah menguji dan menganalisa pengaruh karakteristik dewan komisaris (dewan komisaris, komisaris independen, serta latar belakang pendidikan dewan komisaris), karakteristik komite audit (frekuensi rapat komite audit dan latar belakang pendidikan komite audit), karakteristik perusahaan (profitabilitas, ukuran perusahaan, konsentrasi kepemilikan dan kompleksitas perusahaan) serta kualitas audit terhadap keberadaan komite manajemen risiko.

Objek penelitian ini adalah perusahaan infrastruktur, utilitas dan transportasi yang terdaftar di BEI periode 2015-2018. Metode pengambilan sampel menggunakan metode *purposive sampling*, memperoleh data pengamatan sebanyak 108. Metode penganalisisan data menggunakan analisis statistik deskriptif dan analisis regresi logistik.

Hasil *wald-test* menunjukkan latar belakang pendidikan dewan komisaris dan kualitas audit berpengaruh positif dan signifikan terhadap keberadaan komite manajemen risiko. Komisaris independen, ukuran perusahaan serta kompleksitas perusahaan berpengaruh positif namun tidak signifikan terhadap keberadaan komite manajemen risiko. Dewan komisaris, frekuensi rapat komite audit, latar belakang pendidikan komite audit, profitabilitas serta konsentrasi kepemilikan berpengaruh negatif namun tidak signifikan terhadap keberadaan komite manajemen risiko.

Kata Kunci: Karakteristik Dewan Komisaris, Karakteristik Komite Audit, Karakteristik Perusahaan, Kualitas Audit dan Keberadaan Komite Manajemen Risiko

ABSTRACT

The purpose of this study was to examine and analyze the effect of the characteristics of the board of commissioners (board of commissioners, independent commissioners and the educational background of the board of commissioners), the characteristics of the audit committee (frequency of audit committee meetings and educational background of the audit committee), firm characteristics (profitability, firm size, ownership concentration, firm complexity) and audit quality on the existence of the risk management committee.

The object of this research is the infrastructure, utilities and transportation companies listed on the BEI in the 2015-2018 period. The sampling method uses purposive sampling method, obtaining 108 observational data. The data analysis method uses descriptives statistical analysis and logistic regression analysis.

Wald-test results indicate the educational background of board of commissioner and audit quality have a positive and significant impact on the existence of a risk management committee. Independent commissioner, firm size and firm complexity have a positive but not significant impact on the existence of a risk management committee. Board of commissioners, the frequency of audit committee meetings, the audit committee's educational background, profitability and concentration of ownership have a negative effect but not significantly on the existence of a risk management committee.

Keywords:* *Characteristics of the Board of Commissioners, Characteristics of Audit Committee, Firm Characteristics, Audit Quality and the Existence of a Risk Management Committee