

ABSTRAK

Penelitian ini dimaksudkan untuk mengidentifikasi bagaimana pengaruh ukuran dewan komisaris, komisaris independen, komite audit, keahlian komite audit dan keberadaan komite manajemen risiko terhadap pengungkapan risiko perusahaan. Populasi pada penelitian ini adalah Perusahaan Manufaktur yang terdaftar dalam Bursa Efek Indonesia dari tahun 2017-2019 dengan jumlah sampel yang ditentukan berdasarkan metode *purposive sampling*. Jumlah sampel yang diperoleh peneliti adalah sebanyak 70 sampel perusahaan dengan jumlah data sebanyak 210 data keuangan. Metode analisis data yang digunakan mencakup metode analisis deskriptif dan kuantitatif. Hasil analisis penelitian menunjukkan bahwa Ukuran dewan komisaris independen, komisaris independen, komite audit dan keahlian komite audit terbukti berpengaruh positif dan signifikan terhadap pengungkapan risiko perusahaan dan omite manajemen risiko tidak berpengaruh signifikan terhadap nilai pengugkapan risiko perusahaan.

Kata Kunci: Ukuran Dewan Komisaris, Komisaris Independen, Komite Audit, Keahlian Komite Audit, Komite Manajemen Risiko, Pengungkapan Risiko Perusahaan



ABSTRACT

This study is intended to identify how the influence of the size of the board of commissioners, independent commissioners, audit committees, audit committee expertise and the existence of a risk management committee on corporate risk disclosure. The population in this study were Manufacturing Companies listed on the Indonesia Stock Exchange from 2017-2019 with the number of samples determined based on the purposive sampling method. The number of samples obtained by researchers is as many as 70 samples of companies with a total of 210 financial data. Data analysis methods used include descriptive and quantitative analysis methods. The results of the research analysis showed that the size of the board of independent commissioners, independent commissioners, audit committee and audit committee expertise proved to have a positive and significant effect on the company's risk disclosure and the risk management committee did not significantly affect the value of the company's risk disclosure.

Keywords: *Board of Commissioners Size, Independent Commissioner, Audit Committee, Expertise of the Audit Committee, Risk Management Committee, Corporate Risk Disclosure*

