

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh leverage, profitabilitas, ukuran perusahaan, reputasi auditor, *risk management committee* (RMC) dan struktur kepemilikan publik terhadap luas pengungkapan manajemen risiko. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Teknik pemilihan sampel adalah purposive sampling. Sample yang masuk kedalam kriteria sebanyak 82 perusahaan, selama 3 tahun maka didapat sampel sebanyak 234 perusahaan. Metode analisis data yang digunakan untuk melakukan pengujian hepotesis adalah analisis regresi linier berganda.

Berdasarkan hasil analisis, diperoleh p value leverage sebesar $0,756 > 0,05$, profitabilitas sebesar $0,429 > 0,05$, ukuran perusahaan sebesar $0,036 < 0,05$, reputasi auditor sebesar $0,028 < 0,05$, risk management committee (RMC) sebesar $0,028 < 0,05$ dan struktur kepemilikan publik sebesar $0,048 < 0,05$. Jadi dapat disimpulkan bahwa leverage dan profitabilitas tidak berpengaruh terhadap luas pengungkapan manajemen risiko. Sedangkan ukuran perusahaan, reputasi auditor, risk management committee (RMC) dan struktur kepemilikan publik berpengaruh positif terhadap luas pengungkapan manajemen risiko.

Kata Kunci : leverage, profitabilitas, ukuran perusahaan, reputasi auditor, risk management committee (RMC), struktur kepemilikan publik dan luas pengungkapan manajemen risiko

ABSTRACT

This study aimed to examine the effect of leverage, profitability, company size, reputation auditors, risk management committee (RMC) and ownership structure of the extensive public disclosure of risk management. Population in this research are manufacturing companies listed in Indonesia Stock Exchange 2011-2013. Sample selection technique is purposive sampling. Sample criteria are entered into as many as 82 companies, for 3 years then obtained a sample of 234 companies. Data analysis methods used to conduct the testing hypothesis is multiple linear regression analysis.

Based on the analysis, the leverage obtained p value of $0.756 > 0.05$, profitability amounted to $0.429 > 0.05$, the size of the company amounted to $0.036 < 0.05$, auditor reputation of $0.028 < 0.05$, risk management committee (RMC) of $0.028 < 0.05$ and structure of public ownership of $0.048 < 0.05$. So it can be concluded that the leverage and profitability does not affect the risk management disclosure. While the size of the company, the reputation of auditors, risk management committee (RMC) and the structure of public ownership a positive effect on pengungkapan wide risk management.

Keywords: *leverage, profitability, company size, reputation auditors, risk management committee (RMC), the structure of public ownership and broad disclosure of risk management*