

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik Dewan Komisaris dan Komite Audit terhadap pembentukan *Risk Management Committee* (RMC) pada perusahaan non finansial. Karakteristik dewan komisaris yang di gunakan antara lain komisaris independen, ukuran dewan dan frekuensi rapat. Sedangkan karakteristik komite audit yang di gunakan antara lain independensi komite audit, keahlian keuangan komite audit, ukuran komite audit dan kualitas audit. Penelitian ini juga menggunakan *leverage*, kompleksitas usaha dan ukuran perusahaan sebagai variabel kontrol.

Pengumpulan data menggunakan metode purposive sampling terhadap perusahaan non finansial yang terdaftar di Bursa Efek Indonesia tahun 2011 sampai 2012. Sebanyak 147 perusahaan non finansial digunakan sebagai sampel. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi logistik.

Hasil penelitian menunjukkan bahwa independensi Komite Audit dan ukuran Komite Audit berpengaruh terhadap pembentukan RMC pada perusahaan. *Leverage* dan Ukuran perusahaan sebagai variabel kontrol berpengaruh terhadap pembentukan RMC.

Kata Kunci: tata kelola perusahaan, *Risk Management Committee* (RMC), karakteristik dewan komisaris, karakteristik komite audit

ABSTRACT

This study aims to analyze the effect of commissioner Characteristics and Audit Committee characteristics on the establishment of Risk Management Committee (RMC) in non financial firms. Characteristics of the board of commissioners used in the study are independent commissioners, board size, and frequency of meetings. While the characteristics of Audit Committees used in the study are such a independency, financially expertise, size and quality audit. This study also used firm size, leverage, and business complexity as control variables.

Collecting data using a purposive sampling method to non-financial companies listed on the Indonesia Stock Exchange in 2011 until 2012. A total of 146 non-financial companies used as a sample. Hypothesis testing is done by using logistic regression analysis.

The result showed that Audit Committee independency and Audit Committee size affect the establishment of RMC. Leverage and firm size as control variable had positive and significant effect on the establishment of RMC.

Keywords: Corporate Governance, Risk Management Committee, Audit Committee Characteristics, Board of Commissioner Characteristics