# INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance*, ukuran perusahaan dan *leverage* terhadap *risk management disclosure* (RMD). Populasi dalam penelitian ini adalah seluruh perusahaan nonkeuangan yang terdaftar di Bursa Efek Indonesia periode 2014-2015. Variabel independen dalam penelitian ini terdiri dari kepemilikan institusional, ukuran dewan komisaris, reputasi auditor, ukuran perusahaan, dan *leverage*. Variabel dependen dalam penelitian ini yaitu *risk management disclosure*.

Teknik pemilihan sampel menggunakan metode *purposive sampling*. Sampel yang masuk kriteria selama tahun pengamatan sebanyak 236 perusahaan, sehingga jumlah sampel untuk 2 tahun periode (2014-2015) berjumlah 472 perusahaan. Data dianalisis menggunakan model regresi linier berganda dengan *software* IBM *Statistical Package for Social Science* (SPSS) *Statistic Version* 23.0.

Hasil penelitian menunjukkan bahwa terdapat pengaruh yang positif signifikan antara reputasi auditor dan ukuran perusahaan terhadap *risk management disclosure* dengan nilai signifikansi masing-masing sebesar 0,003 dan 0,000. Tidak terdapat pengaruh signifikan antara kepemilikan institusional, ukuran dewan komisaris dan *leverage* terhadap *risk management disclosure*.

Kata kunci: *Risk Management Disclosure*, Mekanisme *Corporate Governance*, Kepemilikan Institusional, Ukuran Dewan Komisaris, Reputasi Auditor, Ukuran Perusahaan dan *Leverage*.

# ABSTRACT

This study is aimed at testing the influence corporate governance, company size, and leverage on the risk management disclosue (RMD). The population in this study is all of the non-financing companies listed in the Indonesian Stock Exchange period 2014-2015. The independent variables in this study consist of institutional ownership, the size of board of commisioners, auditorks reputation, size of company, and leverage. The dependent variable in this study is risk management disclosure.

The sampling technique is purposive sampling method. The samples that meet the criteria during the year of observation are 236 companies, so that the number of samples for 2 years period (2014-2015) are 472 companies. The data is analyzed by using multiple linear regression model with software of IBM Statistical Package for Social Science (SPSS) statistic version.

The result shows that there is a positive and significant influence between the auditor's reputation and company size on the risk management disclosure with significance value for each 0.003 and 0.000. There is no significant influence on the institutional ownership, size of board of commisioners and leverage on risk management disclosure.

Keywords: Risk Management Disclosure, Corporate Governance Mechanisms, Institutional Ownership, Board of Commissioner Size, Auditor Reputation, Company Size and Leverage.