INTISARI

Penelitian ini bertujuan untuk menguji pengaruh struktur modal, ukuran perusahaan, ukuran komite audit dan reputasi auditor terhadap *risk management disclosure*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2015. Variabel independen yang diteliti dalam penelitian ini terdiri dari struktur modal, ukuran perusahaan, ukuran komite audit dan reputasi auditor. Variabel dependen dalam penelitian ini yaitu *risk management disclosure*.

Teknik pemilihan sampel menggunakan metode *purposive sampling*. Sampel yang masuk kriteria selama tahun pengamatan sebanyak 62 perusahaan, sehingga jumlah sampel untuk 3 tahun (2013-2015) berjumlah 186 sampel. Data analisis menggunakan model regresi linier berganda dengan *software* IBM *Statistical Package for Social Science* (SPSS) *Statistic Version* 22.0.

Hasil penelitian menunjukkan bahwa terdapat pengaruh yang positif signifikan antara ukuran perusahaan dan reputasi auditor terhadap *risk management disclosure*. Tidak terdapat pengaruh signifikan antara struktur modal dan ukuran komite audit terhadap *risk management disclosure*.

Kata kunci: *Risk Management Disclosure,* struktur modal, ukuran perusahaan, ukuran komite audit, dan reputasi auditor.

ABSTRACT

This study is aimed to examine the influence of capital structure, company size, size of the audit committee and auditor reputation to risk management disclosure. Population on this study are all of manufacturing companies listed in Indonesian Stock Exchange for years 2013-2015. Independent variable examined in this study is consisted of capital structure, company size, size of the audit committee and audit reputation. The dependent variable examinated in this study is consisted of risk management disclosure.

The sampling technique used in this study is purposive sampling. During obsevation of years there are 62 companies qualified as samples, thus the total number of sample for three years observe periods (2013-2015) is 186 companies. The method of data analysis is used multiple regression analysis with software IBM *Statistical Package for Social Science* (SPSS) *Statistic Version 22.0.*

The result of this study showed that there are positive and significance effects between company size and auditor reputation towards risk management disclosure. Capital structure and size of the audit committee have no significanly effects towards risk management disclosure.

Keywords : Risk Management Disclosure, capital structure, company size, size of the audit committee, and auditor reputation.