

ABSTRAK

Penelitian ini bertujuan untuk mengetahui, menguji dan menganalisis pengaruh ukuran dewan komisaris, dewan komisaris independen, komite audit, dan struktur kepemilikan institusi terhadap pengungkapan manajemen risiko pada Perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI).

Populasi pada penelitian ini adalah perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2017-2021 sebanyak 11 perusahaan. Teknik pengambilan sampel yang digunakan menggunakan teknik sampling jenuh yang terdapat di Non-Probability sampling yaitu semua populasi dijadikan sampel. Metode penelitian ini menggunakan analisis regresi linier berganda dengan menggunakan aplikasi SPSS25.

Hasil penelitian menunjukkan, bahwa ukuran dewan komisaris independen, komite audit, dan struktur kepemilikan institusi berpengaruh positif signifikan terhadap pengungkapan manajemen risiko, ukuran dewan komisaris berpengaruh negatif tidak signifikan terhadap pengungkapan manajemen risiko Perusahaan telekomunikasi tahun 2017-2021.

Kata kunci : Ukuran Dewan Komisaris, Dewan Komisaris Independen, Komite Audit, Struktur Kepemilikan Institusi, Pengungkapan Manajemen Risiko.

ABSTRACT

This research aimed to find out, examine, and analyze the effect of the commissionaires' boardsize, independent commissionaires' board, audit committee, and institution ownership structure on the disclosure of managementrisk at the Telecommunication companies listed on the Indonesia Stock Exchange (IDX).

The population was Telecommunication companies listed on the Indonesia Stock Exchange (IDX) from 2017 up to 2021, consisting of 11 companies. Furthermore, the data collection technique used non-probability sampling, inwhich all the members of the population were the sample. Moreover, the data nalysis technique used multiple linear regression analysis with SPSS (Statistical Productand Service Solution) 25.

The research result showed that the independent commissionaires' board, audit committee, and institution ownership structure had a positive and significant effect on the disclosure of management risk at the Telecommunication companies listed on the Indonesia Stock Exchange 2017-2021. On the other hand, commissionaires' board size had a negative and insignifi can effect on the disclosure of management risk at the Telecommunication companies listed on the Indonesia Stock Exchange 2017-2021.

Keywords: *Commissionaires' Board Size, Independent Commissionaires' Board Audit Committee, Institution Ownership Structure, Disclosure of Management Risk*

