

ABSTRAK

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Pengaruh Keahlian Keuangan dan Akuntansi Komite Audit, Ukuran Perusahaan, Frekuensi Rapat dan Ukuran Dewan Komisaris Terhadap Keberadaan Komite Manajemen Risiko Serta Tinjauannya Dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan Non-Finansial Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019).

Penelitian ini bertujuan untuk menguji pengaruh Keahlian Keuangan dan Akuntansi Komite Audit, Ukuran Perusahaan, Frekuensi Rapat dan Ukuran Dewan Komisaris Terhadap Keberadaan Komite Manajemen Risiko. Penelitian ini menggunakan sampel perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Jenis penelitian ini merupakan penelitian kuantitatif. Penelitian ini menggunakan data sekunder yaitu laporan tahunan dan laporan keuangan perusahaan yang diperoleh dari situs resmi Bursa Efek Indonesia (BEI). Metode analisis yang digunakan adalah regresi logistik (*logistic regression*) dengan aplikasi SPSS Ver.26.0. Jumlah perusahaan non-finansial yang dijadikan sampel penelitian ini adalah 125 perusahaan dengan pengamatan 5 tahun. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 625 laporan tahunan dan laporan keuangan. Hasil penelitian menunjukkan bahwa keahlian akuntansi dan keuangan komite audit dan ukuran dewan komisaris tidak berpengaruh terhadap keberadaan komite manajemen risiko. Sedangkan ukuran perusahaan dan frekuensi rapat dewan komisaris berpengaruh positif terhadap keberadaan komite manajemen risiko. Secara keseluruhan dalam perspektif Islam bahwa keahlian akuntansi dan keuangan komite audit, ukuran perusahaan, frekuensi rapat dewan komisaris dan ukuran dewan komisaris dan keberadaan komite manajemen risiko sudah memenuhi syariat Islam.

Kata Kunci : Keahlian Keuangan dan Akuntansi Komite Audit, Ukuran Perusahaan, Frekuensi Rapat Dewan Komisaris, Ukuran Dewan Komisaris, Keberadaan Komite Manajemen Risiko.

ABSTRACT

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The Influence of Audit Committee Accounting and Financial Expertise, Company Size, Meeting Frequency and Board Size of Commissioners to existence Risk Management Committee and its Overview from Islamic Perspective (Empirical Study on Non-financial Company Listed In Indonesia Stock Exchange Year 2015-2019).

This study aims to examine the influence of Audit Committee Accounting and Financial Expertise, Company Size, Meeting Frequency and Board Size of Commissioners to existence Risk Management Committee. This study uses a sample of non-financial company listed on the Indonesia Stock Exchange (IDX) during the period 2015-2019. This type of research is a quantitative research. This study uses secondary data from the annual report and financial statement were obtained from the website Indonesian Stock Exchange (IDX). The analysis method of this research used was logistic regression with the SPSS Ver.26.0 application. The number of service companies in the non-financial company which were used as samples of this study were 125 companies with 5-year observations. Based on the purposive sampling method, the total research sample is 625 annual report and financial statements. The results showed that the audit committee's accounting and finance expertise and the size of the board of commissioners had no effect on the existence of a risk management committee. While the size of the company and the frequency of board of commissioners meetings have a positive effect on the existence of the risk management committee. Overall in the Islamic perspective that the Audit Committee Accounting and Financial Expertise, Company Size, Board of Commissioners Meeting Frequency, Board of Commissioners Size and the Risk Management Committee has fulfilled Islamic law.

Keywords : Audit Committee Accounting and Financial Expertise, Company Size, Board of Commissioners Meeting Frequency, Board of Commissioners Size, Risk Management Committee.