

ABSTRACT

**ANALYSIS OF FACTORS AFFECTING THE EXISTENCE OF RISK
MANAGEMENT COMMITTEE**

**(Empirical Study On The Non-Financial Companies Listing On the
Indonesia Stock Exchange)**

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This study aimed to test empirically whether the independent variable board size , big four auditors, complexity, and firm size, affects the existence of the risk management committee.

The samples in this study were obtained by using the method of purposive judgment sampling to non-financial companies in year 2011 . Based on predetermined criteria, then there are 113 samples were selected as sample . Hypothesis testing is performed using logistic regression analysis

The results showed that the variable that affect the existence of the risk management committee is firm size, while the independent variables board size , big four auditors, complexity, does not affect the existence of the risk management committee .

Keywords : risk management committee , board size , big four auditors , complexity , firm size .