

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh latar belakang pendidikan dewan komisaris, jumlah rapat dewan komisaris, dan komisaris independen terhadap *Financial Risk Disclosure* dan untuk mengetahui pengaruh *organizational culture* yang terdiri dari *clan culture*, *Adhocracy Culture*, *market culture*, *Hierarchy Culture* terhadap *Financial Risk Disclosure*

Populasi penelitian ini adalah perusahaan manufaktur yang sudah *listing* di Bursa Efek Indonesia pada tahun 2015-2017. Jumlah Sampel yang digunakan sebanyak 77 perusahaan. Data keuangan perusahaan sampel diambil dari situs *idx.com*. Analisis data menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan bahwa latar pendidikan dewan komisaris, jumlah rapat dewan komisaris, dan *market culture* berpengaruh positif terhadap *financial risk disclosure*, sedangkan *clan culture* berpengaruh negative terhadap *financial risk disclosure*, tetapi komisaris independen, *Adhocracy Culture*, dan *Hierarchy Culture* tidak berpengaruh terhadap *financial risk disclosure*.

Kata Kunci : latar belakang pendidikan dewan komisaris, jumlah rapat dewan komisaris, komisaris independen, *clan culture*, *Adhocracy Culture*, *market culture*, *Hierarchy Culture* dan *Financial Risk Disclosure*.

ABSTRACT

This study aims to determine the effect of the educational background of the board of commissioners, the number of board of commissioners' meetings, and independent commissioners on Financial Risk Disclosure and to determine the effect of organizational culture consisting of clan culture, Adhocracy Culture, Market Culture, Hierarchy Culture on Financial Risk Disclosure

The population of this research is manufacturing companies that have been listed on the BEI in 2015-2017. The number of samples used was 77 companies. The sample company's financial data is taken from the site idx.com. Data analysis uses multiple regression analysis.

The results showed that the educational background of the board of commissioners, the number of boards meeting, and the market culture had a positive effect on financial risk disclosure. It also shows that clan culture had a negative effect on financial risk disclosure. On the other hand independent commissioners, adhocracy culture, and hierarchy culture did not affect financial risk disclosure.

Keywords: board of commissioners 'educational background, number of board of commissioners' meetings, independent commissioners, clan culture, Adhocracy Culture, market culture, Hierarchy Culture and Financial Risk Disclosure.

