

## **PENGARUH PENERAPAN *CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN RISIKO KEUANGAN**

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### **INTISARI**

Penelitian ini bertujuan untuk menguji secara empiris pengaruh penerapan *corporate governance* terhadap pengungkapan risiko keuangan perusahaan. Komponen *corporate governance* yaitu bentuk kepemilikan *blockholder ownership*, keahlian akuntansi dan keuangan komite audit serta kehadiran wanita dalam jajaran dewan direksi (*gender diversity*) digunakan sebagai variabel dependen penelitian ini. Sementara itu pengungkapan risiko keuangan sebagai variabel dependen diukur dengan menggunakan *Risk Disclosure Index* (RDI). Pemilihan sample dilakukan dengan menggunakan teknik *purposive sampling* pada perusahaan sektor pertambangan di Indonesia sehingga menghasilkan jumlah amatan sebanyak 147 perusahaan dalam kurun waktu 2017 hingga 2019. Penelitian ini menggunakan metode analisis regresi linier berganda untuk menjawab hipotesis penelitian. Hasil penelitian menunjukkan bahwa penerapan komponen *corporate governance* utamanya keahlian akuntansi dan keuangan komite audit serta kehadiran wanita dalam jajaran dewan direksi (*gender diversity*) dapat meningkatkan pengungkapan risiko keuangan perusahaan khususnya pada sektor pertambangan.

**Kata Kunci:** *Corporate Governance*, Risiko Keuangan, *Risk Disclosure Index* (RDI), *blockholder ownership*, komite audit, *gender diversity*.

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***ABSTRACT***

This research aims to examine the effect of corporate governance implementation on the company financial risk disclosure empirically. The components of corporate governance, namely the form of blockholder ownership, audit committee financial expertise, and the presence of women in the board of directors (gender diversity), were used as the dependent variables in this research. Meanwhile, the financial risk disclosure as the dependent variable was measured using the Risk Disclosure Index (RDI). The sample selection was conducted using the purposive sampling technique to the mining sector companies in Indonesia, resulting in the number of observations as many as 147 companies in the period of 2017 to 2019. This study employed the double linear regression analysis method to answer the hypothesis of the research. The result of this research shows that the implementation of corporate governance, especially the audit committee financial expertise and the presence of women in the board of directors (gender diversity), can increase the company financial risk disclosure, particularly in the mining sector.

**Keyword:** Corporate Governance, Financial Risk, Risk Disclosure Index, blockholder ownership, audit committee, gender diversity.