

## **ABSTRACT**

*This study aims to analyze the influence of factors existence Risk Management Committee (RMC) to risk management in non financial firm. RMC means in this studies are RMC combined with audit committee. Variables in this study are used independent commissioner, board size, big four eksternal auditor, business segment, portion of accounts receivable and inventory, portion of long term debts and company size.*

*The statistic method that used to test the hypotheses is logistic regression analysis. One hundred firms listed on IDX in 2009 were choseb as randomly as smple. To explain the linkages between the variables agency theory was used. Collecting datay used purposive sampling method in non financial companies listed in the Indonesian*

*This study showed that independent variable that affect significantly the existence of RMC combined with audit committee are auditor reputation. However, independent commissioner, boardsize, business segment, portion of accounts receivable and inventory, portion of long term debts, and company size did not show significant influences to RMC existences.*

*Keywords : Risk Management Committee, independent commissioner, corporate governance company size, firm complexitiy and firm characteristics,*