

## ***ABSTRACT***

*This study aims to analyze the effect of Board Commissioner characteristic and Firm characteristic to Risk management committee on non financial firms. Independent variabel used in this study is board experience, board size, leverage, firm size, and firm complexity. independency board commissioner, board size, management ownership, ownership concentration and leverage. This study also used firm size as control variables.*

*Samples of this study were non financial firms listed on Indonesia Stock Exchange for the observation period of 2009 until 2011. Samples were collected by purposive sampling method and resulted 345 samples. This study used logistic regression for analyzing data.*

*The result revealed that board size has positive and not significant to establishment of RMC and influential positive and significant to establishment of SRMC. Board experience has positive and not significant to establishment of RMC and influential positive and significant to establishment of SRMC. Leverage has negative and significant to establishment of RMC and influential negative and significant to establishment of SRMC. Firm Size has positive and not significant to establishment of RMC and influential positive and significant to establishment of SRMC. Firm Complexity has positive and not significant to establishment of RMC and influential negative and not significant to establishment of SRMC.*

***Keywords:***  *risk management, board commissioner, firm*