

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh kepemilikan negara dan kepemilikan asing terhadap *corporate risk taking* serta adanya variabel kontrol *return on asset* (ROA) dan ukuran perusahaan yang mempengaruhi terhadap *corporate risk taking*. Sampel dari penelitian ini adalah 181 perusahaan dari perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia pada periode 2010-2013. Teknik analisis yang digunakan adalah analisis regresi linier berganda. Hasil yang diperoleh adalah kepemilikan negara berpengaruh negatif signifikan terhadap *corporate risk taking* dan kepemilikan asing berpengaruh positif signifikan terhadap *corporate risk taking*. Pada variabel kontrol yaitu *return on asset* (ROA) berpengaruh positif signifikan terhadap *corporate risk taking* dan ukuran perusahaan berpengaruh negatif signifikan terhadap *corporate risk taking*.

Kata kunci : *corporate risk taking*, volatilitas laba, kepemilikan negara, kepemilikan asing, *return on asset* (ROA), ukuran perusahaan.

ABSTRACT

This study aimed to investigate the effect of state ownership and foreign ownership of corporate risk taking as well as the control variable return on assets (ROA) and the size of the companies that influence the corporate risk taking. The sample of this study was 181 companies from non-financial companies listed on the Indonesia Stock Exchange in 2010-2013. The analysis technique used is multiple linear regression analysis. The results obtained are state ownership significant negative effect on the corporate risk taking and foreign ownership is significant positive effect on corporate risk taking. In the control variable is return on assets (ROA) significant positive effect on corporate risk taking and the size of the company significant negative effect on corporate risk taking.

Keywords: *corporate risk taking, earnings volatility, state ownership, foreign ownership , return on assets (ROA), the size of the company.*

