

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN *ENTERPRISE RISK MANAGEMENT* PADA PERUSAHAAN MANUFAKTUR

(studi kasus pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia
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Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Karakteristik Perusahaan *Good Corporate Governance* Terhadap *Pengungkapan Enterprise Risk Management* pada Perusahaan Manufaktur yang ada di Bursa Efek Indonesia (BEI). Dalam penelitian ini terdapat 3 variabel independent yang diuji yaitu Dewan Komisaris Independen, Ukuran Dewan Komisaris dan Komite Audit. Populasi dari penelitian ini adalah perusahaan Manufaktur tahun 2020-2022. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga dapat memperoleh sampel sebanyak 106 perusahaan. Penelitian ini dilakukan pada tahun 2020-2022, sehingga jumlah data dalam penelitian ini sebanyak 318 data. Metode analisis yang digunakan adalah regresi linier berganda dengan alat SPSS V.25. Hasil penelitian membuktikan bahwa variabel dewan komisaris independent dan ukuran dewan komisaris terdapat pengaruh signifikan terhadap pengungkapan Enterprise Risk Management. Sedangkan variabel Komite Audit tidak berpengaruh signifikan terhadap pengungkapan Enterprise Risk Management.

Kata Kunci : Dewan Komisaris Independen, Ukuran Dewan Komisaris, Komite Audit, Pengungkapan Enterprise Risk Management

ABSTRACT

***THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE
DISCLOSURE OF ENTERPRISE RISK MANAGEMENT IN
MANUFACTURING COMPANIES
(A Case Study on Manufacturing Companies Listed on the Indonesia Stock
Exchange 2020-2022)***

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The purpose of the study was to empirically prove the effect of the characteristics of Good Corporate Governance on the disclosure of Enterprise Risk Management in manufacturing companies listed on the Indonesia Stock Exchange (IDX). In this research, there were three independent variables tested: Independent Board of Commissioners, Size of the Board of Commissioners, and Audit Committee. The population of this study consisted of manufacturing companies from 2020 to 2022. The sampling technique used was purposive sampling, resulting in a sample of 106 companies. The research was conducted from 2020 to 2022, yielding a total of 318 data points. The analysis method employed was multiple linear regression using SPSS V.25. The result of the study showed that the variables of the Independent Board of Commissioners and the Size of the Board of Commissioners had a significant effect on the disclosure of Enterprise Risk Management. In contrast, the Audit Committee variable did not have a significant effect on the disclosure of Enterprise Risk Management.

Keywords: *Independent Board of Commissioners, Size of the Board of Commissioners, Audit Committee, Disclosure of Enterprise Risk Management*