

**PENGARUH *CORPORATE GOVERNANCE*, KONSENTRASI
KEPEMILIKAN, *LEVERAGE* DAN UKURAN PERUSAHAAN
TERHADAP PENGUNGKAPAN
*ENTERPRISE RISK MANAGEMENT***

**(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di BEI Tahun
2016-2018)**

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ABSTRAK

Penelitian ini dilakukan untuk membuktikan secara empiris pengaruh *corporate governance*, konsentrasi kepemilikan, *leverage*, dan ukuran perusahaan terhadap pengungkapan *enterprise risk management* pada perusahaan perbankan di Bursa Efek Indonesia periode 2016 - 2018. Populasi dalam penelitian ini yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2016-2018 sebanyak 42 perusahaan perbankan. Data yang digunakan berupa data sekunder. Teknik pengambilan sampel ditentukan dengan metode *purposive sampling*. Dalam penelitian ini terdapat 6 variabel independen yang diuji yaitu komisaris independen, *risk management committee*, reputasi auditor, konsentrasi kepemilikan, *leverage* dan ukuran perusahaan. Metode analisis data yang digunakan yaitu analisis regresi linier berganda dengan *software* SPSS 20. Hasil penelitian ini menunjukkan bahwa variabel komisaris independen dan reputasi auditor berpengaruh signifikan terhadap pengungkapan *enterprise risk management* Sedangkan *risk management committee*, konsentrasi kepemilikan, *leverage* dan ukuran perusahaan tidak berpengaruh signifikan terhadap pengungkapan *enterprise risk management*.

Kata kunci : *Enterprise Risk Management, Komisaris Independen, Risk Management Committee, Reputasi Auditor, Konsentrasi Kepemilikan, leverage dan Ukuran Perusahaan*

**THE EFFECT OF CORPORATE GOVERNANCE,
OWNERSHIP CONCENTRATION, LEVERAGE AND COMPANY SIZE
ON DISCLOSURE OF ENTERPRISE RISK MANAGEMENT**

**(An Empirical Study of Listed Banking Companies on the Indonesia Stock
Exchange in 2016-2018)**

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ABSTRACT

The purpose of this study was to prove empirically the effect of corporate governance, concentration of ownership, leverage, and company size on the disclosure of enterprise risk management in banking companies on the Indonesia Stock Exchange for the period of 2016 - 2018. The population in this study was the banking companies listed on the Indonesia Stock Exchange (BEI) during the period of 2016-2018 as many as 42 banking companies. The data used in the study was the secondary data. The sampling technique used in the study was the purposive sampling method. In this study there were 6 independent variables tested, namely independent commissioners, risk management committee, auditor reputation, ownership concentration, leverage and company size. The data analysis method used was the multiple linear regression analysis with SPSS 20. The result of this study showed that the independent commissioner and auditor reputation variables significantly affected the disclosure of enterprise risk management.

Keywords: Enterprise Risk Management, Independent Commissioner, Risk Management Committee, Auditor Reputation, Ownership Concentration, Leverage, Company Size