

DETERMINAN PENGUNGKAPAN *ENTERPRISE RISK MANAGEMENT*

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris faktor-faktor yang mempengaruhi pengungkapan *Enterprise Risk Management* (ERM). Penelitian ini menggunakan data sekunder berupa laporan tahunan yang berjumlah 120 sampel pada perusahaan keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2019, dengan metode *purposive sampling*. Dalam penelitian ini terdapat dua variabel yaitu variabel independen yang meliputi ukuran perusahaan, *Risk Management Committee* (RMC), reputasi auditor, konsentrasi kepemilikan, dan *Chief Risk Officer* (CRO) dan variabel dependen yaitu pengungkapan *Enterprise Risk Management* (ERM). Metode analisis yang digunakan dalam penelitian ini adalah regresi linier berganda dengan program SPSS Versi 20. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh positif terhadap pengungkapan *Enterprise Risk Management* (ERM). Sedangkan untuk *Risk Management Committee* (RMC), reputasi auditor, konsentrasi kepemilikan dan *Chief Risk Officer* (CRO) tidak berpengaruh terhadap pengungkapan *Enterprise Risk Management* (ERM).

Kata Kunci : Ukuran perusahaan, *Risk Management Committee* (RMC), reputasi auditor, konsentrasi kepemilikan, dan *Chief Risk Officer* (CRO), pengungkapan *Enterprise Risk Management* (ERM).

DETERMINANTS OF ENTERPRISE RISK MANAGEMENT DISCLOSURE

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ABSTRACT

The purpose of this study was to find how big the effect of disclosure of Enterprise Risk Management (ERM) has. This study uses secondary data. The sample in this study is a financial company listed on the Indonesia Stock Exchange (IDX) in the 2017-2019 period. The sampling technique in this study used purposive sampling with a total sample of 120 companies and the analysis used multiple linear regression analysis techniques with the SPSS Version 20 program. In this study there were two variables, namely independent variables which included company size, Risk Management Committee (RMC), auditor reputation, ownership concentration, and Chief Risk Officer (CRO) and the dependent variable is Enterprise Risk Management (ERM) disclosure. The results of this study found that company size has a positive effect on Enterprise Risk Management (ERM) disclosure. meanwhile the Risk Management Committee (RMC), auditor reputation, ownership concentration and Chief Risk Officer (CRO) did not have effect on Enterprise Risk Management (ERM) disclosure.

Keywords: Company size, Risk Management Committee (RMC), auditor reputation, ownership concentration, and Chief Risk Officer (CRO), Enterprise Risk Management (ERM) disclosure.