

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh ukuran dewan komisaris dan *risk management committee* terhadap pengungkapan *enterprise risk management*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling* yang menghasilkan 249 sampel selama tahun 2016-2018. Data yang digunakan adalah data sekunder yang diambil melalui teknik dokumentasi yang terdiri dari *annual report* perusahaan manufaktur tahun 2016-2018. Metode analisis data penelitian ini adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa secara simultan ukuran dewan komisaris dan *risk management committee* berpengaruh signifikan terhadap pengungkapan *enterprise risk management*. Sementara secara parsial ukuran dewan komisaris dan *risk management committee* berpengaruh signifikan terhadap pengungkapan *enterprise risk management*.

Kata Kunci: Ukuran Dewan Komisaris, *Risk Management Committee*, *Enterprise Risk Management*



ABSTRACT

This study aims to obtain empirical evidence regarding the effect of the size of the board of commissioners and risk management committee on the disclosure of enterprise risk management. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. The sampling technique was carried out using the purposive sampling method which produced 249 samples in 2016-2018. The data used are secondary data taken through documentation techniques consisting of annual report of manufacturing companies in 2016-2018. The data analysis method of this research is multiple regression analysis. The result showed that simultaneously the size of the board of commissioners and risk management committee had a significant effect on the disclosure of enterprise risk management. While partially the size of the board of commissioners and risk management committee significantly influence the disclosure of enterprise risk management.

Keywords: Board of Commissioners Size, Risk Management Committee, Enterprise Risk Management

