

ABSTRAKSI

Tujuan dari penelitian ini adalah untuk menguji pengaruh proporsi komisaris independen, konsentrasi kepemilikan, keberadaan *Chief Risk Officer* dan *Risk Management Committee* serta ukuran perusahaan terhadap pengungkapan *Enterprise Risk Management* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2012-2014. Penelitian ini menggunakan teknik pemilihan sampel menggunakan *purposive sampling* dengan jumlah populasi sebesar 142 perusahaan dan sampel sebesar 94 perusahaan. Hasil penelitian ini menunjukkan bahwa secara simultan variabel komisaris independen, konsentrasi kepemilikan, *chief risk officer* (CRO) dan *risk management committee* (RMC) serta ukuran perusahaan berpengaruh secara simultan terhadap pengungkapan *enterprise risk management* (ERM). Hasil penelitian secara parsial menunjukkan bahwa proporsi komisaris independen berpengaruh negatif terhadap pengungkapan *enterprise risk management* (ERM), konsentrasi kepemilikan tidak berpengaruh terhadap pengungkapan *enterprise risk management* (ERM), *chief risk officer* (CRO) dan *risk management committee* (RMC) tidak berpengaruh terhadap pengungkapan *enterprise risk management* (ERM) dan ukuran perusahaan berpengaruh terhadap pengungkapan *enterprise risk management* (ERM).

Kata kunci: *proporsi komisaris independen, konsentrasi kepemilikan, CRO dan RMC, ukuran perusahaan dan pengungkapan enterprise risk management (ERM).*



ABSTRACT

The purpose of this study was to examine the effect of the proportion of independent directors, concentration of ownership, the presence of the Chief Risk Officer and Risk Management Committee as well as the size of the companies on the disclosure of Enterprise Risk Management on manufacturing companies listed on the Indonesia Stock Exchange year period 2012-2014. This study uses a sample selection techniques using purposive sampling with a population of 142 companies and a sample of 94 companies. The results of this study showed that simultaneous variable independent directors, ownership concentration, chief risk officer (CRO) and risk management committee (RMC) as well as firm size simultaneously on the disclosure of enterprise risk management (ERM). The results parisal showed that the proportion of independent commissioners negatively affect the disclosure of enterprise risk management (ERM), the concentration of ownership has no effect on the disclosure of enterprise risk management (ERM), chief risk officer (CRO) and risk management committee (RMC) has no effect on the disclosure of enterprise risk management (ERM) and the size of the effect on the company's disclosure of enterprise risk management (ERM).

Keywords : *proportion of independent directors, concentration of ownership, CRO and RMC, size of the companies and ERM.*

