Determinan Luas Pengungkapan *Enterprise Risk Management* (ERM) dalam *Annual Report* Perusahaan

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui determinan luas pengungkapan *Enterprise Risk Management* (ERM) dalam *Annual Report* perusahaan. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder dari laporan tahunan perusahaan. Populasi penelitian ini adalah perusahaan sektor industri pengolahan yang terdaftar di Bursa Efek Indonesia tahun 2015-2018. Metode penentuan sampel yang digunakan adalah *purposive sampling* sehingga diperoleh sampel sebanyak 43 perusahaan dengan data pengamatan sebanyak 172 perusahaan. Hipotesis dalam penelitian ini diuji menggunakan regresi linear berganda. Hasil penelitian ini mengungkapkan bahwa proporsi dewan komisaris independen, reputasi auditor, likuiditas dan *leverage* tidak berpengaruh signifikan terhadap luas pengungkapan *Enterprise Risk Management* (ERM) dalam *Annual Report* perusahaan sedangkan *Risk Management Committe* (RMC) dan kepemilikan manajerial berpengaruh signifikan terhadap luas pengungkapan *Enterprise Risk Management* (ERM) dalam *Annual Report* perusahaan. Ukuran perusahaan sebagai variabel kontrol juga berpengaruh signifikan terhadap luas pengungkapan *Enterprise Risk Management* (ERM) dalam *Annual Report* perusahaan.

Kata kunci: *Enterprise Risk Management*, proporsi dewan komisaris independen, *Risk Management Committe*, kepemilikan manajerial, reputasi auditor, likuiditas, *leverage*, ukuran perusahaan.

Determining Factors for Extensive Disclosure of The Enterprise Risk Management (ERM) in Company's Annual Report

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ABSTRACT

This study aims to determining factors for extensive disclosure of the Enterprise Risk Management (ERM) in the company's annual report. This study used a quantitative approach by using secondary data from annual reports. The population is manufacturing companies listed in Indonesian Stock Exchange in 2015-2018. The method used is purposive sampling and sampling obtained are 43 companies with 172 observation data.The hypothesis in this study were tested using linear regression. The results of this study reveal that the proportion of independent board of commissioners, auditor reputation, liquidity and leverage does not significantly affecting the extensive disclosure of Enterprise Risk Management (ERM) while Risk Management Committe (RMC) and managerial ownership have a significant affecting the extensive disclosure of Enterprise Risk Management (ERM) in the company's annual report. Firm size as a control variable also has a significant affecting the extensive disclosure of Enterprise Risk Management (ERM) in the company's annual report.

Keywords: Enterprise Risk Management, the proportion of independent board of commissioners, Risk Management Committe, managerial ownership, auditor reputation, liquidity, leverage, firm size