

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* dan struktur kepemilikan publik terhadap luas pengungkapan *enterprise risk management* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2016. Variabel yang diuji dalam penelitian ini terdiri dari komisaris independen, jumlah anggota dewan komisaris, reputasi auditor, ukuran perusahaan dan struktur kepemilikan publik. Menggunakan metode *purposive sampling*, diperoleh 162 perusahaan manufaktur sebagai sampel, yang diuji menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan: 1) komisaris independen tidak berpengaruh terhadap luas pengungkapan *enterprise risk management* di Indonesia, 2) jumlah anggota dewan komisaris berpengaruh terhadap luas pengungkapan *enterprise risk management*, 3) reputasi auditor berpengaruh terhadap luas pengungkapan *enterprise risk management*, 4) ukuran perusahaan berpengaruh terhadap luas pengungkapan *enterprise risk management*, dan 5) struktur kepemilikan publik berpengaruh terhadap luas pengungkapan *enterprise risk management*

**Kata Kunci:** *Enterprise Risk Management, Corporate Governance, Struktur Kepemilikan Publik*

### **ABSTRACT**

*This research is aimed to test the impact of corporate governance and public ownership structure on the extent of enterprise risk management disclosure toward manufacturing companies listed in Bursa Efek Indonesia period 2015-2016. The tested variables are independent commissioner, the number of board of commissioner member, auditor's reputation, the size of the company, and the public ownership structure. Using purposive sampling method, there are 162 manufacturing companies as samples, tested using multiple regression analysis.*

*The research result shows that: 1) independent commissioner does not impact the extent of enterprise risk management disclosure in Indonesia, 2) the number of board of commissioner member does impact the extent of enterprise risk management disclosure, 3) auditor's reputation does impact the extent of enterprise risk management disclosure, 4) the size of the company does impact the extent of enterprise risk management disclosure, and 5) public ownership structure does impact the extent of enterprise risk management disclosure.*

*Keywords: Enterprise Risk Management, Corporate Governance, Public Ownership Structure*