

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh komisaris independen, reputasi auditor, keberadaan *Risk Management Committee* (RMC), konsentrasi kepemilikan, ukuran perusahaan dan *leverage* terhadap pengungkapan *Enterprise Risk Management* (ERM). Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di BEI selama 2013-2015. Teknik pemilihan sampel menggunakan metode *purposive sampling*. Sampel yang masuk kriteria selama tahun pengamatan sebanyak 33 perusahaan. Metode analisis data penelitian ini yaitu analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa komisaris independen, konsentrasi kepemilikan dan *leverage* berpengaruh negatif terhadap pengungkapan ERM. Keberadaan *Risk Management Committee* (RMC), reputasi auditor dan ukuran perusahaan tidak berpengaruh terhadap pengungkapan ERM.

Kata kunci: komisaris independen, reputasi auditor, keberadaan RMC, konsentrasi kepemilikan, ukuran perusahaan, *leverage*, pengungkapan ERM.

ABSTRACT

This study aims to analyze the influence of the independent commissioners, auditor reputation, existence of risk management committee, concentrated ownership, firm size and leverage toward enterprise risk management (ERM) disclosure. The populations of this research are all banking companies listed in the Indonesia Stock Exchange as long as 2013-2015. The sampling selection technique used method was purposive sampling. During observation of years there are 33 companies qualified as samples. Multiple regression analysis was employed to analyses data.

The results showed that independent commissioner, concentrated ownership and leverage has negative effects on ERM disclosure. Auditor reputation, existence of risk management committee and firm size does not effects on ERM disclosure.

Keywords: *independent commissioners, auditor reputation, existence of risk management committee, concentrated ownership, firm size, leverage, enterprise risk management (ERM) disclosure.*