

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh komisaris independen, reputasi auditor, keberadaan *Risk Management Committee* (RMC), konsentrasi kepemilikan, dan ukuran komite audit terhadap pengungkapan *Enterprise Risk Management* (ERM). Populasi dalam penelitian ini adalah seluruh perusahaan Manufaktur yang terdaftar di BEI selama 2012-2014. Teknik pemilihan sampel menggunakan metode *purposive sampling*. Sampel yang masuk kriteria selama tahun pengamatan sebanyak 174 perusahaan. Metode analisis data penelitian ini yaitu analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa komisaris independen tidak berpengaruh terhadap pengungkapan ERM. Reputasi auditor, keberadaan RMC, konsentrasi kepemilikan, dan ukuran komite audit berpengaruh positif terhadap pengungkapan ERM.

Kata kunci: komisaris independen, reputasi auditor, keberadaan RMC, konsentrasi kepemilikan, ukuran komite audit, pengungkapan ERM.

ABSTRACT

This study aims to analyze the influence of the independent commissioners, auditor reputation, existence of risk management committee, concentrated ownership, size of audit committee toward enterprise risk management (ERM) disclosure. The populations of this research are all manufacturing companies listed in the Indonesia Stock Exchange as long as 2012-2014. The sampling selection technique used method was purposive sampling. During observation of years there are 174 companies qualified as samples. Multiple regression analysis was employed to analyses data.

The results showed that independent commissioner does not affect the ERM disclosure. Auditor reputation, existence of risk management committee, concentrated ownership, size of audit committee has positive effects on ERM disclosure.

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