

ABSTRAK

Elok Dwi Nadlifah, Pengaruh Dewan Komisaris Independen, Komite Manajemen Risiko, *Leverage*, Profitabilitas, dan Ukuran Perusahaan Terhadap Pengungkapan *Enterprise Risk Management* (Studi Pada Perusahaan LQ45 Yang Terdaftar di Bursa Efek Indonesia periode 2015-2019). Dibawah bimbingan Alexander Anggono, S.E., M.Si., PhD.

Penelitian ini bertujuan untuk mengetahui pengaruh variabel Dewan Komisaris Independen, Komite Manajemen Risiko, *Leverage*, Profitabilitas, dan Ukuran Perusahaan Terhadap Pengungkapan *Enterprise Risk Management*. Populasi penelitian ini merupakan seluruh perusahaan terindeks LQ45 yang berturut-turut terdaftar di Bursa Efek Indonesia periode 2015-2019.

Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* yang terdiri dari 125 sampel. Analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan SPSS versi 25. Hasil penelitian ini menunjukkan bahwa komite manajemen risiko, *leverage*, dan ukuran perusahaan berpengaruh terhadap pengungkapan *enterprise risk management*. Sedangkan dewan komisaris independen dan profitabilitas tidak berpengaruh terhadap pengungkapan *enterprise risk management*.

Kata kunci: dewan komisaris independen, komite manajemen risiko, *leverage*, profitabilitas, ukuran perusahaan, *enterprise risk management*

ABSTRACT

Elok Dwi Nadlifah, *The Influence of Independent Board Of Commissioners, Risk Management Committee, Leverage, Profitability, and Company Size on Disclosure of Enterprise Risk Management (Study on LQ45 Companies Listed in Indonesia Stock Exchange period 2015-2019). Under the guidance of Alexander Anggono, S.E., M.Si., PhD.*

This study aims to determine the effect of the variables Independent Board Of Commissioners, Risk Management Committee, Leverage, Profitability, and Firm Size on Enterprise Risk Management Disclosure. The population of this study is all LQ45 indexed companies listed in Indonesia Stock Exchange period 2015-2019.

The sampling technique in this study used purposive sampling which consisted of 125 sampels. Data analysis that is used by this study is multiple linear regression with the help of SPSS v25. The results showed that the risk management committee, leverage, and firm size affect the disclosure of enterprise risk management. Meanwhile, the independent board of commissioners and profitability have no effect on enterprise risk management disclosure.

Keyword: *independent board of commissioners, risk management committee, leverage, profitability, firm size, enterprise risk management*