

ABSTRACT

In this study, the independent variables are the risk management committee, board size, chief risk officer, and institutional ownership. The dependent variable in this study is the disclosure of enterprise risk management. This study purpose to determine the effect of the existence of a risk management committee, board size, chief risk officer, and institutional ownership on the disclosure of enterprise risk management in the companies listed in the index IDX30 at the Stock Exchange in 2012-2014.

Technics sample selection using purposive sampling and acquired 17 companies with a period of 3 years, so the total sample were used 51 samples examined. Model data analysis in this research is multiple linear regression using SPSS 23 software.

The test results showed that simultaneous significant difference between the existence of a risk management committee, board size, chief risk officer, and institutional ownership on the disclosure of enterprise risk management. Based on the partial test, board size, chief risk officer, and institutional ownership has no effect on enterprise risk management disclosure and only risk management committee has positive effects on enterprise risk management disclosures.

Keywords: risk management committee, board size, chief risk officer, institutional ownership, and disclosure of enterprise risk management.