

## **ABSTRACT**

*One of the things that investors highlighted in considering the investment decisions in the company is risk management which in this research is enterprise risk management. One important aspect in achieving corporate objectives is risk disclosure and how to manage it.*

*This study aims to examine the influence of Board of Commissioner Size, Firm Size and Ownership Concentration to Enterprise Risk Management Disclosure at Commercial Bank listed on Indonesia Stock Exchange (BEI) in the period 2013-2015. The data used in this study was obtained annual report.*

*The population in this study are the commercial bank listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 35 commercial banks with the 2013-2015 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.*

*The results showed that simultaneous Board of Commissioner Size, Firm Size and Ownership Concentration have a significant effect on Enterprise Risk Management Disclosure. While partially Firm Size significant positive effect on Enterprise Risk Management Disclosure. Board of Commissioner Size and Ownership Concentration has no effect on Enterprise Risk Management Disclosure.*

*Based on these results, then if the banking wanting to improve Enterprise Risk Management Disclosure, the bank needs to increase the Firm Size.*

**Keywords:** *Board of Commissioner Size, Firm Size, Ownership Concentration, Enterprise Risk Management*