

ABSTRACT

In dealing with existing risks, nowadays, usually a company can adapt by optimizing the use of enterprise risk management (ERM) application technology. The combination of technology and business in mitigating this risk will certainly have a significant impact on the running of the company. Mitigation of risk through the application of an integrated enterprise risk management application will enable the company to effectively manage the impact of risk, so that preventive actions to anticipate risks to the company and company goals can still be achieved.

This study aims to determine Good Corporate Governance, profitability and disclosure of Enterprise Risk Management in companies listed in the banking sub-sector on the Indonesia Stock Exchange for the 2016-2019 period. The population in this study are banking companies listed on the Indonesia Stock Exchange for the 2016-2019 period, where the total population of banking companies is 33 companies. In this study using purposive sampling technique with 132 samples. The research method uses quantitative research methods with descriptive statistical techniques and multiple linear regression.

The results of this study simultaneously show that independent commissioners, auditor reputation, CEO gender and profitability have an effect on enterprise risk management. Partially, auditor reputation has a positive effect on enterprise risk management, profitability has a positive effect on enterprise risk management, independent commissioners have no effect on enterprise risk management, CEO gender has no effect on enterprise risk management. Further researchers can use other variables related to enterprise risk management (ERM) such as chief risk officer, ceo expertise, ceo tenure and use different research objects such as insurance companies because insurance companies also have high risks.

Keywords: Big four, Ceo Gender, Enterprise Risk Management, Good Corporate Governance, Profitabilitas, Reputasi Auditor