ABSTRACT

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The implementation of risk management is closely related to the implementation of good corporate governance, namely the principle of transparency which requires the implementation of enterprise-wide risk management. The issue of corporate governance arises because of the separation between ownership and control of the company known as the agency problem. By bridging the asymmetry of information disclosure of financial statements, it can reduce agency problems that occur between management and shareholders. The number of indicators disclosed in the financial statements can increase the value of the company. Companies that have disclosed risk management in the company's annual report provide a positive signal to stakeholders that the company has implemented risk management as an important aspect of corporate governance.

The purpose of this study was to find out and obtain empirical evidence simultaneously or partially regarding the effect of auditor reputation, board of commissioners size, firm size, leverage on enterprise risk management disclosure, (Study of Banking Companies Listed on the Indonesia Stock Exchange in the 2016-2020 Period).

This type of research is descriptive. The population in this study are banking sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sampling technique used in this study is the Non Probability Sampling technique. The data that is processed is secondary data through the website of the Indonesia Stock Exchange (IDX). The data analysis method used to determine the relationship between variables is panel data regression.

The results showed that auditor reputation, board of commissioners size, firm size, leverage had a positive effect on enterprise risk management disclosure.

This research is expected to add insight and knowledge about the factors that influence enterprise risk management, besides that this research can be used as an insight to predict enterprise risk management which is auditor reputation, board of commissioners size, company size, leverage. Therefore, it is expected to conduct further research on the effect of auditor reputation variables, board of commissioners size, firm size, leverage on enterprise risk management disclosures.

Key Word : auditor reputation, board of commissioners, company size, leverage, enterprise risk management.