

ABSTRACT

Enterprise risk management (ERM) disclosure is one of the non-financial information presented in the company's annual report related to the company's commitment to managing risk and explaining its future effect. The disclosure enterprise risk management signals investors both positive and negative news that can effect company value.

This study aims to determine the effect of risk management committee, leverage, and firm age on enterprise risk management disclosures in banking subsector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021, either simultaneously or partially.

The method in this study uses quantitative methods. The data used in this study is secondary data in the form of the company's annual report. The population in this study are banking subsector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021 as obtained 43 companies. The sampling technique used was purposive sampling which obtained 136 observation data from 34 company samples with a research period of four years. The data analysis method in this study is panel data regression analysis using Eviews version 12 software.

The result of this study indicate that risk management committee, leverage, and firm age simultaneously have a significant effect on enterprise risk management disclosures. Partially, risk management committee, leverage, and firm age have a positive effect on enterprise risk management disclosures.

This research is expected to add insight and knowledge about the factors that influence the disclosure of enterprise risk management, namely risk management committee, leverage, and firm age. Beside on the result of this study, future researchers are expected to expand the object, period, proxy, ant other variables used to test their effect on enterprise risk management disclosures. Companies are adviced to improve the application of enterprise risk management. In addition, the result of this study can be additional infromation for investors in making investment decisions.

Keyword: *enterprise risk management, firm age, leverage, risk management committee.*