

ABSTRAKSI

Tujuan penelitian ini adalah untuk mengetahui komisaris independen, ukuran dewan komisaris, komite manajemen risiko (RMC), reputasi auditor dan konsentrasi kepemilikan, Lavarage terhadap pengungkapan Enterprise Risk Management (ERM) pada perusahaan yang terdaftar di Jakarta Islamic Index tahun 2012-2014.

Penelitian ini menggunakan metode purposive sampling dengan jumlah populasi sebesar 90 perusahaan dan sampel sebesar 63 perusahaan. Metode analisis dalam penelitian ini menggunakan regresi linear berganda melalui pengujian statistik deskriptif, pengujian asumsi klasik dan pengujian hipotesis.

Penerapan ERM diukur berdasarkan indeks ERM dengan mempertimbangkan delapan dimensi COSO ERM framework. Hasil penelitian menunjukkan bahwa komite manajemen risiko, reputasi auditor, konsentrasi kepemilikan dan komite audit independen berpengaruh signifikan terhadap pengungkapan ERM, sedangkan komisaris independen, Ukuran Dewan Komisaris, Ukuran Perusahaan, Lavarage tidak berpengaruh signifikan terhadap pengungkapan ERM.

Kata Kunci : Komisaris independen, Jumlah anggota dewan direksi, jumlah anggota dewan komisaris, komite manajemen risiko, reputasi auditor, konsentrasi kepemilikan, Komite Audit Independent, lavarage dan pengungkapan manajemen risiko perusahaan (ERM)

ABSTRACTION

The purpose of this study was to determine the independent commissioners, board size, risk management committee (RMC), the reputation of the auditor and the concentration of ownership, Lavarage on the disclosure of Enterprise Risk Management (ERM) on companies listed in Jakarta Islmic Index 2012-2014 year.

This study using purposive sampling method with a population of 90 companies and a sample of 63 companies. The method of analysis in this study using linear regression Multiple through descriptive statistical tests, test classic assumptions and hypothesis testing.

The implementation of ERM ERM is measured by an index taking into account the eight dimensions of COSO ERM framework. The results showed that the risk management committee, auditor reputation, the concentration of ownership and independent audit committee significant effect on the disclosure of ERM, while the independent directors, the Board of Commissioners Size, Company Size, Lavarage no significant effect on the disclosure of ERM.

Keywords: Independent commissioner, Number of board members, the number of commissioners, the risk management committee, auditor reputation, concentration of ownership, the Audit Committee Independent lavarage and disclosure of enterprise risk management (ERM)