

ABSTRAK

Nur Rosi Awaliyah Putri. NIM 7183220038. Pengaruh *Chief Risk Officer, Independent Commissioner, dan Firmsize* Terhadap Pengungkapan *Enterprise Risk Management* Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Tahun 2020. Skripsi. Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan.

Permasalahan utama dalam penelitian ini adalah pengungkapan *enterprise risk management*, yaitu suatu cara (dengan mengidentifikasi, mengukur, mengawasi, dan mengevaluasi) yang dilakukan seorang manajer dalam menanggulangi risiko agar tidak mengancam keberlangsungan perusahaan. *Enterprise Risk Management* bermanfaat dalam menata data risiko yang lebih efektif dan dapat menanggulangi berbagai perspektif risiko. Objek dalam penelitian ini adalah perusahaan pada sektor manufaktur. Pada tahun 2020 sektor manufaktur mengalami penurunan pertumbuhan industri. Penurunan ini terjadi dikarenakan dampak pandemi covid-19. Sehingga risiko yang dihadapi perusahaan manufaktur semakin besar. Dengan demikian pengungkapan manajemen risiko pada perusahaan manufaktur menjadi penting.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur di Bursa Efek Indonesia tahun 2020. Teknik pengambilan sampel yang digunakan adalah metode purposive sampling, dengan jumlah sampel sebanyak 35 perusahaan. Banyak data dalam penelitian ini adalah 35 data, kemudian dikurangi 5 data outlier sehingga total data dalam penelitian adalah 30 data. Teknik pengumpulan data yang digunakan adalah dengan mengunduh laporan keuangan dan laporan tahunan dari situs www.idx.co.id atau situs resmi masing-masing perusahaan. teknik analisis data penelitian ini terdiri dari analisis statistic deskriptif, uji asumsi klasik, analisis regresi linear berganda dan uji hipotesis.

Hasil penelitian menunjukkan bahwa *chief risk officer, independent commissioner, dan firmsize* memiliki pengaruh secara simultan terhadap pengungkapan *enterprise risk management*. Secara parsial variabel *chief risk officer* memiliki pengaruh yang signifikan terhadap *enterprise risk management*. Tetapi pada variabel *independent commissioner* dan *firmsize*, tidak memiliki pengaruh terhadap pengungkapan *enterprise risk management*.

Kata Kunci: *Chief Risk Officer, Independent Commissioner, Firmsize, Enterprise Risk Management*

ABSTRACT

Nur Rosi Awaliyah Putri. NIM 7183220038. *The effect of Chief Risk Officer, Independent Commissioner, and Firmsize on Enterprise Risk Management Disclosure in Manufacturing Companies on the Indonesia Stock Exchange in 2020. Thesis, Department of Accounting, Faculty of Economics, State University of Medan.*

The problem in this study is the disclosure of enterprise risk management, which is a method (by identifying, measuring, monitoring, and evaluating) that a manager does in tackling risks so as not to threaten the sustainability of the company. Enterprise Risk Management is useful in managing risk data more effectively and can overcome various risk perspectives. The object of this research is a company in the manufacturing sector. In 2020 the manufacturing sector experienced a decline in industrial growth. This decline occurred due to the impact of the COVID-19 pandemic. So that the risks faced by manufacturing companies are getting bigger. Thus the disclosure of risk management in manufacturing companies becomes important.

The population in this study were all manufacturing companies on the Indonesia Stock Exchange in 2020. The sampling technique used was the purposive sampling method, with a total sample of 35 companies. A lot of data in this study is 35 data, then reduced by 5 outlier data so that the total data in the study is 30 data. The data collection technique used is to download financial reports and annual reports from the www.idx.co.id website or the official websites of each company. The data analysis technique of this research consisted of descriptive statistical analysis, classical assumption test, multiple linear regression analysis and hypothesis testing.

The results show that the chief risk officer, independent commissioner, and firmsize have a simultaneous influence on the disclosure of enterprise risk management. Partially, the chief risk officer variable has a significant influence on enterprise risk management. However, the independent commissioner and firmsize variables have no effect on the disclosure of enterprise risk management.

Keywords: Chief Risk Officer, Independent Commissioner, Firmsize, Enterprise Risk Management