ABSTRACT

Putri Rahmadhani, NIM 7193220017. The Effect of Chief Risk Officer, Leverage and Firm Size on Enterprise Risk Management Disclosure in Manufacturing Companies on the Indonesia Stock Exchange in 2020-2022. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Medan State University, 2023.

The problem in this study is how companies can proactively identify potential risks and integrate a comprehensive risk management strategy through the implementation of enterprise risk management (ERM). By implementing ERM, companies can reduce uncertainty and improve their ability to make the right decisions. This study aims to test whether the variables of chief risk officer, leverage and firm size affect the disclosure of enterprise risk management in manufacturing companies on the Indonesia Stock Exchange in 2020-2022.

The population in this study were all manufacturing companies on the Indonesia Stock Exchange in 2020-2022, totaling 228 companies. The research sample obtained was 24 companies, with a period of 3 years so that the research data amounted to 24x3 = 72. The method used in sampling is purposive sampling method. The data analysis technique used is descriptive statistical analysis, classical assumption test, partial and simultaneous hypothesis testing. The analysis method used in this research is multiple regression analysis with the help of SPSS 27.

The results of this study indicate that the chief risk officer variable has a significance value of $0.029 < 0.05$, the leverage variable has a significance value of $0.013 < 0.05$ and the firm size variable has a significance value of $0.035 < 0.05$. For the F test (simultaneous) has a significance value of $0.000 < 0.05$ with the results of the coefficient of determination analysis which has a value of 27.2% that 72.8% can be explained by various other factors.

The conclusion of the research results that the chief risk officer variable partially affects enterprise risk management, the leverage variable partially affects enterprise risk management and the firm size variable also partially affects enterprise risk management. Then the variable chief risk officer, leverage and firm size simultaneously affect enterprise risk management.

Keywords : Enterprise Risk Management, Chief Risk Officer, Leverage and Firm Size

ABSTRAK

Putri Rahmadhani, NIM 7193220017. Pengaruh *Chief Risk Officer*, *Leverage* dan *Firm Size* terhadap Pengungkapan *Enterprise Risk Management* pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2020-2022. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi Univeristas Negeri Medan Tahun 2023.

Permasalahan dalam penelitian ini adalah bagaimana perusahaan dapat mengidentifikasi potensi risiko secara proaktif dan mengintegrasikan strategi manajemen risiko yang komprehensif melalui penerapan *enterprise risk management* (ERM). Dengan menerapkan ERM, perusahaan dapat mengurangi ketidakpastian dan meningkatkan kemampuan mereka untuk mengambil keputusan yang tepat. Penelitian ini bertujuan untuk menguji apakah variabel *chief risk officer*, *leverage* dan *firm size* berpengaruh terhadap pengungkapan *enterprise risk management* pada perusahaan manufaktur di Bursa Efek Indonesia tahun 2020-2022.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur di Bursa Efek Indonesia tahun 2020-2022 sebanyak 228 perusahaan. Sampel penelitian yang diperoleh sebanyak 24 perusahaan, dengan periode 3 tahun sehingga data penelitian berjumlah 24x3 = 72. Metode yang digunakan dalam pengambilan sampel adalah metode *purposive sampling*. Teknik analisis data yang digunakan adalah analisis statitstik deskriptif, uji asumsi klasik, pengujian hipotesis secara parsial dan simultan. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan bantuan SPSS 27.

Hasil penelitian ini menunjukkan bahwa variabel *chief risk officer* memiliki nilai signifikansi $0,029 < 0,05$, variabel *leverage* memiliki nilai signifikansi $0,013 < 0,05$ dan variabel *firm size* memiliki nilai signifikansi $0,035 < 0,05$. Untuk uji F (simultan) memiliki nilai signifikansi $0,000 < 0,05$ dengan hasil analisis koefisien determinasi yang memiliki nilai 27,2% sehingga 72,8% dapat dijelaskan oleh berbagai faktor lainnya.

Kesimpulan hasil penelitian bahwa variabel *chief risk officer* berpengaruh secara parsial terhadap *enterprise risk management,* variabel *leverage* berpengaruh secara parsial terhadap *enterprise risk management* dan variabel *firm size* juga berpengaruh secara parsial terhadap *enterprise risk management*. Kemudian variabel *chief risk officer*, *leverage* dan *firm size* secara simultan berpengaruh terhadap *enterprise risk management.*

Kata Kunci : *Enterprise Risk Management, Chief Risk Officer, Leverage dan Firm Size*