

ABSTRACT

Enterprise Risk management is a strategy used to survive in a competitive business environment. High awareness of risk management largely as a result of some of the disasters facing the company and unexpected business failures

This study aims to examine the influence of Board of Commissioner Size, Leverage, and Firm Size to Enterprise Risk Management Disclosure at Commercial Bank listed on Indonesia Stock Exchange (BEI) in the period 2012-2016. The data used in this study was obtained annual report.

The population in this study are the commercial bank listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 29 commercial banks with the 2012-2016 study period and the total sample used in this research is 145 samples.. Methods of data analysis in this research is logistic data regression analysis using SPSS software version 23.

The results showed that simultaneous Board of Commissioner Size, Leverage and Firm Size have a significant effect on Enterprise Risk Management Disclosure. Board of Commissioner Size and Leverage has no effect on Enterprise Risk Management Disclosure. Based on these results, if the banking wanting to improve Enterprise Risk Management Disclosure, the bank needs to increase the Firm Size.

Keyword : Board of Commissioner Size, Leverage, Firm Size, Enterprise Risk Management.