

ABSTRACT

One of the things that investors highlighted in considering the investment decisions in the company is risk management which in this research is enterprise risk management. One important aspect in achieving corporate objectives is risk disclosure and how to manage it.

This study aims to examine the influence of Board of Commissioner Size, Risk Management committee and Firm Size to implementation of Enterprise Risk Management at Commercial Bank listed on Indonesia Stock Exchange (BEI) in the period 2014-2016. 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 38 commercial banks with the 2014-2016 study period. Methods of data analysis in this research is logistic regression analysis using SPSS software version 23.

The results showed that simultaneous Board of Commissioner Size, Risk Management Committee and Firm Size and have a significant effect on implementation Enterprise Risk Management . While partially board of commissioner size significant negative effect on Implementation Enterprise Risk Management. Risk Management Committee has no effect on Implementation Enterprise Risk Management. and Firm Size significant positive effect on Implementation Enterprise Risk Management.

Keywords: Board of Commissioner Size, Risk Management Committee, Firm Size Enterprise Risk Management