

ABSTRACT

Enterprise risk management disclosure or known is an activity carried out to minimize or even prevent the occurrence of corporate risk. This includes activities of identification, planning, strategy, action, monitoring, and evaluation of negative things that may befall the company.

This study aims to examine the effect of profitability, liquidity, financial leverage, firm size and risk management committee on risk management committee disclosures both simultaneously and partially on non-banking BUMN companies listed on the Indonesia Stock Exchange for the 2018-2021 period.

This research is a descriptive and verification research with a quantitative approach and data acquisition using purposive sampling technique which produces 8 samples of companies in a period of 4 years so that 32 research samples are obtained. Data processing was carried out with the help of the Eviews 12 application for descriptive statistical analysis and linear regression analysis of panel.

Based on the results of the study, it shows that profitability, liquidity, financial leverage, firm size and risk management committee have a significant effect simultaneously on enterprise risk management disclosure. While partially, profitability and risk management committee have a positive influence on enterprise risk management disclosure, liquidity and financial leverage have a negative effect on enterprise risk management disclosure, while company size has no effect on enterprise risk management disclosure.

This research is expected to add insight and knowledge about the factors that influence enterprise risk management, besides that this research can be used as insight to predict enterprise risk management disclosures, namely profitability, liquidity, financial leverage and risk management committee. Based on the results of this study, further researchers are expected to expand the objects, periods, and variables used to test their effect on enterprise risk management disclosure. Companies are expected to continue to apply enterprise risk management disclosures.

Keywords: *profitability, likuidity, financial leverage, firm size, risk management committee, enterprise risk management disclosure.*