

ABSTRACT

Disclosure of corporate risk management can help companies achieve their goals effectively and efficiently. One of them is to help investors determine their investment goals or make decisions about it, this can be seen from the company's annual report which discloses risk management.

This study aims to examine the role of gender diversity of the board of commissioners, educational background of the board of commissioners, chief risk officer, and company size on disclosure of enterprise risk management in property and real estate companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The data used in this study were obtained from the 2017-2021 annual report data.

The research population is 43 property and real estate companies listed on the IDX in 2017-2021. The sample selection used a purposive sampling technique so that 215 units of analysis were obtained. The analytical method used in this study uses panel data regression using Eviews version 9.

Based on the results of the study, the board of commissioners' gender diversity variables, educational background of the board of commissioners, chief risk officer, and company size simultaneously have a significant effect on enterprise risk management disclosures. Partially, the board of commissioners gender diversity variables and company size have a significant positive effect on enterprise risk management disclosure. Meanwhile, the educational background of the board of commissioners and chief risk officer has no effect on enterprise risk management disclosures.

Future researchers are expected to use other types of sectors and add other independent variables such as auditor reputation, concentration of ownership, public ownership, and other proxies that may influence enterprise risk management disclosures. The researcher also provides advice for property and real estate companies and investors to consider the gender diversity of the board of commissioners, and company size in disclosing enterprise risk management because company size and concentration of ownership are factors that influence the extent of enterprise risk management disclosures.

Keywords: *Enterprise Risk Management, Board Gender Diversity, Board Educational Background Diversity, Chief Risk Officer, Firm Size*