

Pengaruh proporsi komisaris independen dan firm size pada pengungkapan enterprise risk management (ERM) = Analysis of proportion board independence and firm size on disclosure of enterprise risk management (ERM) on the state owned companies listed in Indonesia stock exchange period 2009-2013

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Proporsi Komisaris Independen dan Firm Size Pada Pengungkapan Enterprise Risk Management (ERM). Penelitian ini dilakukan dengan menggunakan sampel 15 perusahaan BUMN yang terdaftar di Bursa Efek Indonesia pada periode tahun 2009 hingga 2013. Hasil penelitian menunjukkan bahwa proporsi Komisaris Independen tidak berpengaruh signifikan terhadap pengungkapan ERM, sedangkan Firm Size menunjukan pengaruh signifikan terhadap pengungkapan ERM.

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This study aimed to analyze the influence of proportion Board Independence and Separation of CEO and Chairman on Disclosure of Enterprise Risk Management (ERM). This research was conducted by using a sample of 15 state-owned companies listed on the Indonesia Stock Exchange in the period from 2009 to 2013. The results showed that the proportion of Board Independence has no significant effect on the disclosure of ERM, and Firm Size showed a significant influence on the disclosure of ERM.