ABSTRACT

This study aims to examine the effect of the structure from Good Corporate Governance (GCG) on Enterprise Risk Management disclosures. The research sample were manufacturing companies listed in the period 2015 to 2017 on the Indonesia Stock Exchange with a population of companies that are 144 manufacturing companies and samples that could be processed were 72 companies for 3 years.

This study used multiple regression Ordinary Least Square method with eViews 9 application. The independent variables of GCG structure used are RMC (Risk Management Committee), Independent Board of Commissioners, Auditor Reputation, Institutional Ownership and Board of Directors Size. It wasalso Company Size, Earning per Share, and Leverage as the Control Variables. The results of the existing analysis show that the RMC, the Independent Board of Commissioners, the Reputation of the Auditor and the Size of the Board of Directors influence the disclosure of ERM with Company Size as its control variable.

This study shows that the Risk Management Committee has a significant positive effect on ERM disclosures with a significance value of 0.0020; The Independent Board of Commissioners has a positive and significant influence on ERM disclosures with a significance value of 0.0044; Auditor's reputation also has a significant positive effect with a significance value of 0.0006 on ERM disclosures; The last measure of the Board of Directors has a negative and significant effect with a significance value of 0.0459 for ERM disclosures.

Keywords: *Enterprise Risk Management, Good Corporate Governance, Size, Earning Per Share, Leverage, Agency Theory, Signalling Theory*