

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan struktur kepemilikan publik terhadap luas pengungkapan *Enterprise Risk Management* pada perusahaan manufaktur di Indonesia dan Malaysia. Sampel pada penelitian ini yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (IDX) dan Bursa Efek Malaysia (BM) periode 2015 – 2017. Penelitian ini menggunakan data sekunder. Teknik pengumpulan data menggunakan metode *purposive sampling* dan memperoleh 183 sampel di Indonesia dan 180 sampel di Malaysia. Alat analisis pada penelitian ini adalah SPSS versi 15.0.

Hasil analisis yang diperoleh menunjukkan bahwa komisaris independen, reputasi auditor, dan ukuran perusahaan berpengaruh positif terhadap luas pengungkapan *Enterprise Risk Management*. Sedangkan Jumlah anggota dewan komisaris dan struktur kepemilikan publik berpengaruh negatif terhadap luas pengungkapan *Enterprise Risk Management* di perusahaan manufaktur Indonesia. hasil analisis komisaris independen, jumlah anggota dewan komisaris, dan reputasi auditor berpengaruh positif terhadap luas pengungkapan *Enterprise Risk Management*. Sedangkan ukuran perusahaan dan struktur kepemilikan publik berpengaruh negatif terhadap luas pengungkapan *Enterprise Risk Management* perusahaan manufaktur di Malaysia.

Kata kunci: Struktur *Corporate Governance*, Struktur Kepemilikan Publik, *Enterprise Risk Management*

ABSTRACT

This study aims to examine the effect of corporate governance mechanisms and public ownership structures on the broad disclosure of enterprise risk management in manufacturing companies in Indonesia and Malaysia. The samples in this study were manufacturing companies listed on the Indonesia Stock Exchange (IDX) and the Malaysia Stock Exchange (BM) for the 2015-2017 period. This study uses secondary data. Data collection techniques used the purposive sampling method and obtained 183 samples in Indonesia and 180 samples in Malaysia. The analytical tool in this study is SPSS version 15.0.

The analysis results obtained indicate that independent commissioners, auditor reputation, and company size have a positive effect on the broad disclosure of Enterprise Risk Management. The number of members of the board of commissioners and the structure of public ownership has a negative influence on the broad disclosure of Enterprise Risk Management in Indonesian manufacturing companies. The results of the analysis of independent commissioners, the number of members of the board of commissioners, and the auditor's reputation have a positive influence on the broad disclosure of Enterprise Risk Management. The size of the company and the structure of public ownership has a negative influence on the broad disclosure of Enterprise Risk Management of manufacturing companies in Malaysia.

*Keywords: Structure of Corporate Governance, Public Ownership
Structure, Enterprise Risk Management*