

ABSTRACT

This study aims to analyze the effect of the risk management committee and the independent commissioners on the company's performance with enterprise risk management disclosure as a moderating variable. The dependent variable in this study is the company's performance. The independent variables in this study are the risk management committee and the independent commissioners. In addition, this study uses enterprise risk management disclosure as a moderating variable.

The population in this study are property, real estate, and building construction companies listed on the Indonesia Stock Exchange for the period 2017 to 2020. The total observation used is 228 firm-years based on predetermined criteria. Hypothesis testing in this study uses multiple regression analysis and moderated regression analysis.

The results of this study indicate that the risk management committee has a negative effect on company performance. This study found evidence that independent commissioners affect the company's performance positively. Enterprise risk management disclosure can moderate the influence of the risk management committee on the company's performance. Enterprise risk management disclosure moderates independent commissioners on company performance.

Keywords : risk management committee, independent commissioners, enterprise risk management disclosure, company's performance.

