

Pengaruh penerapan enterprise risk management terhadap profitabilitas dan nilai perusahaan terbuka dengan 100 aset terbesar yang tercatat pada Bursa Efek Indonesia periode 2011-2015 = The effect of enterprise risk management implementation on the profitability and value of 100 largest public listed firms by asset on Indonesia stock exchange for the 2011-2015 period

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Enterprise Risk Management (ERM) terhadap profitabilitas dan nilai perusahaan terbuka dengan 100 aset terbesar yang tercatat pada Bursa Efek Indonesia BEI pada periode 2011-2015. Total sampel yang digunakan secara keseluruhan mencakup 121 perusahaan dengan jumlah 493 observasi firm-year. Informasi penerapan ERM diperoleh melalui analisis konten laporan tahunan secara manual dan pengujian hipotesis dilakukan melalui regresi data panel metode fixed-effect. Berdasarkan hasil penelitian diketahui bahwa penerapan manajemen risiko secara terintegrasi dan keberadaan komite risiko memiliki pengaruh positif signifikan terhadap profitabilitas perusahaan dan keaktifan komite risiko memiliki pengaruh positif signifikan terhadap nilai perusahaan.

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**ABSTRACT**

This study aims to determine the effect of Enterprise Risk Management ERM implementation on the profitability and value of 100 largest public listed firms by asset on Indonesia Stock Exchange IDX . The total sample used in this study includes 121 firms that comprise 493 firm year observations. ERM implementation information is obtained through manual analysis of annual report contents and hypothesis testing is done through panel data regression with fixed effect method. Based on the result of this research, it is discovered that the implementation of integrated risk management and the existence of risk committee have a significant positive effect on firm profitability and the activeness of risk committee has a significant positive effect to firm value.