

Analisis pengaruh enterprise risk management (ERM) terhadap kinerja perusahaan pada Badan Usaha Milik Negara periode 2021-2023 = An Analysis of the impact of enterprise risk management (ERM) on the firm performance of State-Owned enterprises during the 2021-2023 period

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Abstrak

Penelitian ini bertujuan untuk mengetahui Enterprise Risk Management (ERM) terhadap kinerja perusahaan pada Badan Usaha Milik Negara (BUMN). Penelitian ini mengambil sampel 40 BUMN selama periode 2021-2023, dengan jumlah observasi 100. Aspek-aspek ERM yang digunakan terdiri atas Direksi Manajemen Risiko, Komite Manajemen Risiko, Pelaporan Direksi kepada Komite Manajemen Risiko, Penilaian Risiko, Kerangka kerja Manajemen Risiko, dan Kematangan Manajemen Risiko, sedangkan kinerja Perusahaan diukur dengan return on assets (ROA). Pengujian hipotesis dilakukan dengan metode Ordinary Least Square dan menunjukkan hasil bahwa aspek Direksi Manajemen Risiko berpengaruh positif signifikan terhadap ROA. Aspek Komite Manajemen Risiko, Pelaporan Direksi kepada Komite Manajemen Risiko, Penilaian Risiko, dan Kerangka Kerja Manajemen Risiko berpengaruh tidak signifikan terhadap ROA, sedangkan untuk penerapan ERM secara keseluruhan yang dinilai dengan RMI berpengaruh positif signifikan terhadap ROA.

.....This study aims to determine Enterprise Risk Management (ERM) on company performance in State-Owned Enterprises (SOE). This study took a sample of 40 SOE during the period 2021-2023, with a total of 100 observations. The ERM aspects are consist of the Directors of Risk Management, Risk Management Committee, Reporting between Directors to the Risk Management Committee, Risk Assessment, Risk Management Framework, and Risk Management Maturity, while Company performance is measured by Return on Assets (ROA). Hypothesis testing was carried out using the Ordinary Least Square method and showed that the Directors of Risk Management aspect had a significant positive effect on ROA. The Risk Management Committee aspect, Reporting between Directors to the Risk Management Committee, Risk Assessment, and Risk Management Framework had no significant effect on ROA, while the overall implementation of ERM as measured by RMI had a significant positive effect on ROA.