

ABSTRACT

This study aims to examine the effect of good corporate governance and ownership structure on the disclosure of enterprise risk management with profitability as an intervening variable in banks listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The data used in this research is secondary data. The population in this study was 43 companies using a purposive sampling technique so the sample obtained was 37 companies. The data analysis method in this study uses path analysis with panel data. The results of the study show that partially good corporate governance and ownership structure have no significant effect on the disclosure of enterprise risk management in banking companies. Partially, good corporate governance has a positive and significant effect on profitability, while disclosure of enterprise risk management has no significant effect on banking companies. Partially, profitability has a negative and significant effect on the disclosure of enterprise risk management in banking companies. Partially, good corporate governance and ownership structure have no significant effect on the disclosure of enterprise risk management with profitability as an intervening variable in banking companies listed on the IDX.

Keywords: Good Corporate Governance, Ownership Structure, Disclosure of Enterprise