

**PENGARUH GOOD CORPORATE GOVERNANCE, PROFITABILITAS  
DAN LEVERAGE TERHADAP PENGUNGKAPAN ENTERPRISE RISK  
MANAGEMENT PADA PT. ADHI KARYA (PERSERO) TBK. PERIODE  
2013-2022**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui gambaran dan besarnya pengaruh *Good Corporate Governance* Profitabilitas, *Leverage* dan Pengungkapan *Entreprise Risk Management* baik secara parsial maupun simultan pada PT. Adhi Karya (Persero) Tbk. Periode 2013-2022. Metode yang digunakan metode deskriptif, verifikatif dengan pendekatan kuantitatif. Sampel penelitian ini menggunakan sampel non *probability sampling*, dalam penelitian ini menggunakan teknik sampling jenuh. Populasi yang digunakan dalam penelitian ini adalah 10 laporan keuangan perusahaan pada PT. Adhi Karya (Persero) Tbk. Periode 2013-2022. Hasil penelitian ini menunjukkan secara parsial variabel Ukuran Dewan Komisaris tidak berpengaruh positif Pengungkapan *Entreprise Risk Management* dengan nilai  $t_{hitung} -0,538 < t_{tabel} 2,776$ , Ukuran Komisaris Independen tidak berpengaruh positif terhadap Pengungkapan *Entreprise Risk Management* dengan nilai  $t_{hitung} -0,105 < t_{tabel} 2,776$ , Ukuran Komite Audit tidak berpengaruh terhadap Pengungkapan *Entreprise Risk Management* dengan nilai  $t_{hitung} 0,298 < t_{tabel} 2,776$ , Profitabilitas berpengaruh negatif terhadap Pengungkapan *Entreprise Risk Management* dengan nilai  $t_{hitung} -4,696 > t_{tabel} 2,776$ , dan *Leverage* tidak berpengaruh terhadap Pengungkapan *Entreprise Risk Management* dengan nilai  $t_{hitung} 1,007 < t_{tabel} 2,776$ . Secara simultan hasil pengujian pada variabel *Good Corporate Governance* yang dijelaskan dengan indikator Ukuran Dewan Komisaris, Ukuran Komisaris Independen, Ukuran Komite Audit, dan variabel Profitabilitas, dan *Leverage* secara bersama-sama berpengaruh positif Pengungkapan *Entreprise Risk Management* dengan nilai  $f_{hitung} 13,400 > f_{tabel} 6,265$ .

**Kata Kunci :** *Good Corporate Governance, Profitabilitas, Leverage dan Pengungkapan Enterprise Risk Management.*

**THE EFFECT OF GOOD CORPORATE GOVERNANCE, PROFITABILITY  
AND LEVERAGE ON ENTERPRISE RISK MANAGEMENT DISCLOSURES  
AT PT. ADHI KARYA (PERSERO) TBK. PERIOD 2013-2022**

**ABSTRACT**

*This research aims to determine the description and magnitude of the influence of Good Corporate Governance on Profitability, Leverage and Enterprise Risk Management Disclosure, both partially and simultaneously at PT. Adhi Karya (Persero) Tbk. Period 2013-2022. The method used is a descriptive, verification method with a quantitative approach. The sample for this research was sampled using nonprobability sampling, in this research using a saturated sampling technique. The population used in this research was 10 company financial reports at PT. Adhi Karya (Persero) Tbk. Period 2013-2022. The results of this research partially show that the variable size of the board of commissioners does not have a positive effect on Enterprise Risk Management Disclosures with a t value of  $-0.538 < t_{table} 2.776$ , the size of the independent commissioners does not have a positive effect on Enterprise Risk Management Disclosures with a t value of  $-0.105 < t_{table} 2.776$ , the size of the audit committee has no effect on Enterprise Risk Management Disclosures with a tcount value of  $0.298 < t_{table} 2.776$ , profitability has a negative effect on Enterprise Risk Management Disclosures with a tcount value of  $-4.696 > t_{table} 2.776$ , and the debt to equity ratio has no effect on Enterprise Risk Management Disclosures with a tcount value of  $1.007 < t_{table} 2.776$ . Simultaneously, the test results on the Good Corporate Governance variable which is explained by the indicators Size of the Board of Commissioners, Size of the Independent Commissioner, Size of the Audit Committee, Profitability, Leverage have a positive effect on Enterprise Risk Management Disclosure with a value of fcount  $13,400 > f_{table} 6,265$ .*

**Keywords :**    **Good Corporate Governance, Profitability, Leverage and Disclosure Enterprise Risk Management.**