

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *Good Corporate Governance Disclosure* dan *Enterprise Risk Management Disclosure* terhadap profitabilitas pada perusahaan subsektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif, verifikatif. Populasi dari penelitian adalah perusahaan subsektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2010-2021 berjumlah 82 perusahaan. Penelitian ini menggunakan *purposive sampling* dengan jumlah sampel sebanyak 29 perusahaan. Analisis statistik yang digunakan dalam penelitian ini analisis regresi linier berganda, koefisien korelasi, uji t, uji f dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa secara parsial *Good Corporate Governance Disclosure* berpengaruh terhadap profitabilitas dengan pengaruh sebesar 16,2%, sedangkan *Enterprise Risk Management Disclosure* berpengaruh terhadap profitabilitas sebesar 5,2%. dan secara simultan, *Good Corporate Governance Disclosure* dan *Enterprise Risk Management Disclosure* berpengaruh terhadap profitabilitas dengan pengaruh sebesar 21,4%

Kata Kunci: *Good Corporate Governance Disclosure*, *Enterprise Risk Management Disclosure*, Profitabilitas.

ABSTRACT

This study aims to determine the magnitude of the influence of Good Corporate Governance Disclosure and Enterprise Risk Management Disclosure on profitability in property and real estate sub-sector companies listed on the Indonesia Stock Exchange. The study method used is a quantitative method with a descriptive analysis approach, verification. The population of the study is the property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period 2010-2021 totaling 82 companies. This study used purposive sampling with a total sample of 29 companies.

Statistical analysis used in this study multiple linear regression analysis, correlation coefficient, t test, f test and coefficient of determination.

The results showed that partially Good Corporate Governance Disclosure had an effect on profitability with an effect of 16,2%, while Enterprise Risk Management Disclosure had effect on profitability with an effect of 5,2%. and simultaneously, Good Corporate Governance Disclosure and Enterprise Risk Management Disclosure have an effect on profitability with an effect of 21,4%

Keywords: Good Corporate Governance , Enterprise Risk Management, Profitability.