

**DETERMINANTS OF ENTERPRISE RISK MANAGEMENT ADOPTION:
AN EMPIRICAL ANALYSIS OF MALAYSIAN
PUBLIC LISTED FIRMS**

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ABSTRACT

This paper investigates the relationships between enterprise risk management adoption and the influential factor that consists of big four auditors, firm size and financial leverage. The enterprise risk management is measured by dummy variable 0 and 1. The investigations consider samples that consists of 30 listed firm in Bursa Malaysia with period of study between 2012 until 2018. Therefore, this investigation is made using the data that collected and examine through a panel data. Throughout this studies the result for big four auditors found to be insignificant with ERM adoption and negative correlation. For firm size and financial leverage, they are found to be significant with ERM adoption but firm size has negative correlation with ERM adoption contradict with financial leverage which have positive correlation with ERM adoption.

Keywords: *Enterprise Risk Management, Risk Management, ERM adoption*