

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *enterprise risk management disclosure* dan *intellectual capital disclosure* terhadap nilai perusahaan LQ-45 2016-2019 yang terdaftar di BEI. Nilai perusahaan diukur dengan Tobin's Q sedangkan *enterprise risk management disclosure* diukur dengan *ERMD Index* dan *intellectual capital disclosure* diukur dengan *ICD Index*

Populasi dalam penelitian ini adalah perusahaan LQ45 tahun 2016-2019. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan didapatkan 33 perusahaan sebagai sampel penelitian. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan program SPSS.

Berdasarkan hasil analisis data menunjukkan *enterprise risk management disclosure* dan *intellectual capital disclosure* berpengaruh positif signifikan terhadap nilai perusahaan LQ-45 2016-2019 yang terdaftar di BEI

Kata kunci: ERMD, ICD, Nilai perusahaan, Tobin's ,Q.



ABSTRACT

This study aims to examine the effect of corporate risk management disclosure and intellectual capital disclosure on the value of 2016-2019 LQ-45 companies listed on the IDX. Firm value is measured by Tobin's Q, while corporate risk management disclosure is measured by the ERMD Index and intellectual capital disclosure is measured by the ICD Index. The population in this study is the LQ45 company in 2016-2019. The sampling technique used was purposive sampling and 33 companies were obtained as research samples. The data analysis method used is multiple linear regression analysis with SPSS program. Based on the results of data analysis, it shows that the disclosure of corporate risk management and disclosure of intellectual capital has a significant positive effect on the value of the 2016-2019 LQ-45 companies listed on the IDX. The higher Intellectual Capital Disclosure value in the LQ-45 company for the 2016-2019 period indicates a high level of Intellectual Capital Disclosure because the company provides a lot of information about the intellectual property and intellectual performance of the company, so that information can be used by stakeholders to consider stock investment decisions. The better and the more reported, it will make the value of the company increase.

Keywords: enterprise risk management disclosure, intellectual capital disclosure, firm value, tobin's Q



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M. Faisl, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia