

ABSTRAK

Analisis Pengaruh Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, dan Corporate Social Responsibility Disclosure Terhadap Nilai Perusahaan

(Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2012-2015)

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Penelitian ini meneliti tentang pengaruh *Enterprise Risk Management (ERM) Disclosure*, *Intellectual Capital (IC) Disclosure*, dan *Corporate Social Responsibility (CSR) Disclosure* terhadap nilai perusahaan dengan menggunakan profitabilitas sebagai variabel kontrol. Penelitian ini bertujuan untuk memperoleh bukti empiris tentang (a) pengaruh *Enterprise Risk Management Disclosure* terhadap nilai perusahaan, (b) pengaruh *Intellectual Capital Disclosure* terhadap nilai perusahaan, (c) pengaruh *Corporate Social Responsibility Disclosure* terhadap nilai perusahaan.

Sampel diperoleh berdasarkan purposive sampling dan menghasilkan 35 perusahaan pertambangan dengan 140 observasi sebagai sampel. Jenis data yang digunakan dalam penelitian adalah data sekunder. Data yang digunakan diambil dari laporan tahunan perusahaan dan data dianalisis menggunakan analisis linier berganda.

Hasil penelitian menunjukkan bahwa *Enterprise Risk Management Disclosure* dan *Intellectual Capital Disclosure* berpengaruh negatif dan signifikan terhadap nilai perusahaan. Sedangkan *Corporate Social Responsibility Disclosure* berpengaruh positif dan signifikan terhadap nilai perusahaan.

Kata Kunci : nilai perusahaan, ERM disclosure, IC disclosure, CSR disclosure

ABSTRACT

Analyze the Effect of *Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, and Corporate Social Responsibility Disclosure* to Firm Value

(An Empirical Study on Mining Companies Listed in IDX 2012-2015)

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This research examined the effect of *Enterprise Risk Management (ERM) Disclosure, Intellectual Capital (IC) Disclosure, and Corporate Social Responsibility (CSR) Disclosure* to the firm value by using profitability as a control variable. This research aimed to obtain empirical evidence of (a) the effect of ERM disclosure to the firm value, (b) the effect of the effect of IC disclosure to the firm value, (c) the effect of CSR disclosure to the firm value.

The samples were collected based on purposive sampling and resulted in 35 mining companies with 140 observations as a final sample. Type of data used in this research is secondary data. Data was taken from the company's annual report and data was analyzed by using multiple regression analysis.

The result of this research show that *Enterprise Risk Management Disclosure* and *Intellectual Capital Disclosure* have negative and not significant effect to firm value. Meanwhile, *Corporate Social Responsibility Disclosure* has positive and significant effect to firm value.

Keywords: firm value, *ERM disclosure, IC disclosure, CSR disclosure*