

## **ABSTRACT**

*This study aims to examine and analyze the effect of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure and Corporate Social Responsibility Disclosure on firm value. The sample used in this study were 116 Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2016 - 2017, the technique used in this study was the purposive sampling method. This research uses quantitative methods with secondary data obtained from annual reports that have been published by the Indonesia Stock Exchange during the period 2016 - 2017, which can be accessed through [www.idx.co.id](http://www.idx.co.id). Data analysis in this study uses Structural Equation Modeling based on Partial Least Square (SEM-PLS) with SmartPLS 3.0 software. The results showed that Enterprise Risk Management Disclosure and Intellectual Capital Disclosure affect the value of the company while Corporate Social Responsibility Disclosure does not affect the value of the company.*

*Keywords: Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Company Value.*

## ABSTRAKSI

Penelitian ini bertujuan untuk menguji dan menganalisis tentang pengaruh *Enterprise Risk Management Disclosure*, *Intellectual Capital Disclosure* dan *Corporate Social Responsibility Disclosure* terhadap nilai perusahaan. sampel yang digunakan dalam penelitian ini sebanyak 116 perusahaan Manufaktur yang terdaftar di *Bursa Efek Indonesia* (BEI) selama tahun 2016 – 2017, teknik yang digunakan dalam penelitian ini yaitu metode *purposive sampling*. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari *annual report* yang telah dipublikasikan oleh Bursa Efek Indonesia selama periode 2016 - 2017, yang dapat diakses melalui [www.idx.co.id](http://www.idx.co.id). Analisis data pada penelitian ini menggunakan *Structural Equation Modelling* berbasis *Partial Least Square* (SEM-PLS) dengan *software SmartPLS 3.0*. Hasil penelitian menunjukkan bahwa *Enterprise Risk Management Disclosure* dan *Intellectual Capital Disclosure* berpengaruh terhadap nilai perusahaan sedangkan *Corporate Social Responsibility Disclosure* tidak berpengaruh terhadap nilai perusahaan.

**Kata Kunci:** *Enterprise Risk Management Disclosure*, *Intellectual Capital Disclosure*, Nilai Perusahaan.