

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana pengungkapan *enterprise risk management*, pengungkapan *intellectual capital* dan pengungkapan *sustainability report* dan nilai perusahaan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Serta mengetahui pengaruh pengungkapan *enterprise risk management*, pengungkapan *intellectual capital* dan pengungkapan *sustainability report* terhadap nilai perusahaan baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini yaitu sebanyak 43 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Teknik pengambilan sampel dilakukan dengan metode purposive sampling yang menghasilkan 7 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu analisis regresi berganda, uji asumsi klasik, analisis korelasi, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji parsial (uji t) dan uji simultan (uji F) menggunakan SPSS 20 for Windows.

Hasil penelitian menunjukkan bahwa secara parsial pengungkapan *enterprise risk management* berpengaruh terhadap nilai perusahaan, pengungkapan *intellectual capital* berpengaruh terhadap nilai perusahaan dan pengungkapan *sustainability report* berpengaruh terhadap nilai perusahaan. Secara simultan pengungkapan *enterprise risk management*, pengungkapan *intellectual capital* dan pengungkapan *sustainability report* berpengaruh terhadap nilai perusahaan

Kata kunci: Pengungkapan *Enterprise Risk Management*, Pengungkapan *Intellectual Capital*, Pengungkapan *Sustainability Report*, Nilai perusahaan

ABSTRACT

This study aims to provide an overview of how enterprise risk management disclosure, intellectual capital disclosure and sustainability report disclosure and company value in banking companies listed on the Indonesia Stock Exchange for the period 2013-2017. As well as knowing the effect of enterprise risk management disclosure, intellectual capital disclosure and sustainability report disclosure on company value both partially and simultaneously.

The research method used is descriptive method and verification method. The population of this study is 43 banking companies listed on the Indonesia Stock Exchange in the period 2013-2017. The sampling technique was carried out by purposive sampling method which resulted in 7 companies that met the criteria. The method of data analysis in this study is multiple regression analysis, classical assumption test, correlation analysis, and coefficient of determination. While the hypothesis testing used is a partial test statistical method (t test) and a simultaneous test (F test) using SPSS 20 for Windows.

The results showed that partially enterprise risk management disclosure had an effect on company value, intellectual capital disclosure had an effect on company value and sustainability report disclosure had an effect on company value. Simultaneously the disclosure of enterprise risk management, intellectual capital disclosure and sustainability report disclosure affect the value of the company

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