

ABSTRACT

This study aims to provide an overview of how enterprise risk management disclosure, intellectual capital, Corporate Social Responsibility Disclosure, Sustainability Report Disclosure and company value in manufactur companies listed on the Indonesia Stock Exchange for the period 2014-2018. As well as knowing the effect of enterprise risk management disclosure, intellectual capital, Corporate Social Responsibility 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 131 manufactur companies listed on the Indonesia Stock Exchange in the period 2014-2018. The sampling technique was carried out by purposive sampling method which resulted in 9 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 25 for Windows.

The results showed that partially enterprise risk management disclosure had an effect on firm value, intellectual capital does not effect on firm value, Corporate Social Responsibility Disclosure had an effect on firm value and sustainability report disclosure had an effect on firm value. Simultaneously the disclosure of enterprise risk management, intellectual capital, Corporate Social Responsibility Disclosure and Sustainability Report Disclosure affect the value of the firm.

Keywords: Enterprise Risk Management Disclosure, Intellectual Capital, Corporate Social Responsibility Disclosure, Sustainability Report Disclosure , Firm Value