

ABSTRACT

The main purpose of a company is to increase the value of the company through increasing the prosperity of the owners or shareholders. Firm value is an investor's perception of the company, which is closely associated with stock prices. This study aims to measure how Enterprise Risk Management Disclosure, Intellectual Capital Disclosure to Firm Value.

This study used purposive sampling method for sampling. Based on purposive sampling criteria, the sample used in this study amounted to 7 mining companies listed on the Indonesia Stock Exchange in 2014-2018. The research approach used in this research is descriptive analysis and verification. Statistical analysis used in this research is simple linear regression and correlation analysis, hypothesis testing using t test, and coefficient of determination.

The results show that Enterprise Risk Management Disclosure and Intellectual Capital Disclosure have a positive effect on firm value.

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