

ABSTRACT

This study aims to examine the effect of Enterprise Risk Management Disclosure and Intellectual Capital Disclosure on firm value. In mining companies listed on the Indonesia Stock Exchange for the 2017-2021 period. as the independent variable and firm value as the dependent variable.

The research method used is quantitative method with a descriptive analysis and verification. The population of this study is mining companies listed on the Indonesia Stock Exchange for the 2017-2021 period as many as 47 companies. This research method uses non probability sampling technique with purposive sampling technique with a total sample of 12 companies that meet the criteria. Data analysis was performed using classical assumption test, simple regression analysis , correlation analysis, t test, coefficient of determination.

The result of this study indicate these variables examine the effect of Enterprise Risk Management Disclosure and Intellectual Capital Disclosure influential on firm value.

Keywords : Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, firm value.