

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *enterprise risk management disclosure*, ukuran perusahaan, dan profitabilitas terhadap nilai perusahaan studi pada perusahaan sektor *consumer non-cyclicals* sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2018 – 2022. Faktor – faktor yang diuji dalam penelitian ini yaitu *Enterprise Risk Management Disclosure*, Ukuran Perusahaan, Profitabilitas, Nilai Perusahaan.

Metode yang digunakan dalam penelitian ini yaitu metode analisis deskriptif dan verifikatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan tahunan yang diperoleh dari situs resmi masing – masing perusahaan dan situs www.idx.co.id. Teknik sampling yang digunakan dalam penelitian ini yaitu teknik *purposive sampling* yang menghasilkan 45 perusahaan.

Hasil penelitian perusahaan sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2018 – 2022, pengaruh *enterprise risk management disclosure* terhadap nilai perusahaan sebesar 76,0703%, pengaruh ukuran perusahaan terhadap nilai perusahaan sebesar 0,3250% dan pengaruh profitabilitas terhadap nilai perusahaan sebesar 15,4989%. Secara simultan pengaruh *enterprise risk management disclosure*, ukuran perusahaan, dan profitabilitas terhadap nilai perusahaan sebesar 91,8942%.

Kata kunci : *Enterprise Risk Management Disclosure*, Ukuran Perusahaan, Profitabilitas, dan Nilai Perusahaan

ABSTRACT

This research aims to determine how much influence enterprise risk management disclosure, firm size, and profitability on firm value of the study company in consumer non-cyclicals sector companies of food and beverages sub-sector companies listed on the IDX for the 2018 – 2022. The factors in this research are Enterprise Risk Management Disclosure, Firm Size, Profitability, Firm Value.

The method used in this research is descriptive and verification analysis. The research used secondary data in annual reports obtained from the official website companies and www.idx.co.id. The sampling techniques used in this research is a purposive sampling technique which resulted in 45 companies.

The results of research on food and beverages sub-sector companies listed on the Indonesia Stock Exchange for the 2018 - 2022 period show that the influence of enterprise risk management disclosure on firm value is 76.0703%, the influence of firm size on firm value is 0.3250% and the influence of profitability on firm value amounting to 15.4989%. Simultaneously the influence of enterprise risk management disclosure, firm size, and profitability on firm value is 91.8942%.

Keywords : Enterprise Risk Management Disclosure, Firm Size, Profitability, Firm Value