

***THE EFFECT ENTERPRISE RISK MANAGEMENT DISCLOSURE,
INTELLECTUAL CAPITAL DISCLOSURE AND STRUCTURE
MANAGEMENT ON FIRM VALUE***

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Abstrack

This study aims to examine the effect of enterprise risk management disclosure, intellectual capital disclosure and structure management on firm value. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2012 – 2015 as many as 146 companies. The samples of this study are fifty-five companies listed in Indonesia Stock Exchange selected by using purposive sampling method. Data analysis method used is panel data regression model.

Based on the hypothesis tested proves that the enterprise risk management disclosure, intellectual capital disclosure and total committee audit significantly no effect on firm value, meanwhile proportion board commissioner independent have the negative significant effect on firm value and total board director have the positive significant effect on firm value.

Keywords : enterprise risk management disclosure, intellectual capital disclosure, proportion board commissioner independent, total board director, total committee firm value.

**PENGARUH *ENTERPRISE RISK MANAGEMENT DISCLOSURE*,
INTELLECTUAL CAPITAL DISCLOSURE DAN STRUKTUR
PENGELOLAAN TERHADAP NILAI PERUSAHAAN**

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *enterprise risk management disclosure*, *intellectual capital disclosure* dan struktur pengelolaan terhadap nilai perusahaan. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2015 sebanyak 146 perusahaan. Sampel dalam penelitian ini adalah 55 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) yang dipilih dengan menggunakan metode *purposive sampling*. Metode analisis data yang digunakan adalah model regresi data panel.

Berdasarkan hipotesis yang telah diuji bahwa *enterprise risk management disclosure*, *intellectual capital disclosure* dan jumlah komite audit tidak berpengaruh signifikan terhadap nilai perusahaan. Sedangkan proporsi dewan komisaris independen berpengaruh negatif signifikan terhadap nilai perusahaan dan jumlah dewan direksi berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci : *enterprise risk management disclosure*, *intellectual capital disclosure*, proporsi dewan komisaris independen, jumlah dewan direksi, jumlah komite audit, nilai perusahaan.