

PENGARUH MANAJEMEN RISIKO KORPORASI, *ENVIRONMENTAL DISCLOSURE* DAN *SOCIAL DISCLOSURE*, TERHADAP NILAI PERUSAHAAN

Tessy Afriati¹, Meihendri¹, Neva Novianti²

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

Email : Tessyafriati5@gmail.com

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh manajemen risiko korporasi, *environmental disclosure* dan *social disclosure*, terhadap nilai perusahaan. Penelitian ini dilakukan pada perusahaan sektor properti dan real estate yang konsisten terdaftar di BEI pada tahun 2015-2019. Dalam penelitian ini menggunakan metode purposive sampling yaitu metode pemilihan sampel berdasarkan kriteria tertentu, sehingga di peroleh sampel sebanyak 34 perusahaan dan jumlah pengamatan sebanyak 170 observasi. Hasil penelitian ini menunjukkan bahwa manajemen risiko korporasi berpengaruh terhadap nilai perusahaan, sedangkan *environmental disclosure* dan *social disclosure* tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci : Nilai Perusahaan, Manajemen Risiko Korporasi, *Environmental Disclosure*, *Social Disclosure*

***THE EFFECT OF ENTERPRISE RISK MANAGEMENT, ENVIRONMENTAL
DISCLOSURE AND SOCIAL DISCLOSURE ON FIRM VALUE***

Tessy Afriati¹, Meihendri¹, Neva Novianti²

Accounting Department, Faculty of Economics and Business, Bung Hatta
University

Email : Tessyafriati5@gmail.com

ABSTRACT

The purpose of this research is to examine empirically the effect of enterprise risk management, environmental disclosure and social disclosure on firm value. This research was conducted on the property sector company and real estate which was consistently listed on the IDX in 2015-2019. This research uses the purposive sampling method that is the method sample selection based on certain criteria, so that a sample of 34 companies was obtained and the number of observations were 170 observations. The results of this research indicate that enterprise risk management has a effect on firm value, whereas environmental disclosure and social disclosure have no effect on firm value.

Keywords : Firm Value, Enterprise Risk Management, Environmental Disclosure, Social Disclosure