

**PENGARUH *ENTERPRISE RISK MANAGEMENT DISCLOSURE*,
INTELLECTUAL CAPITAL DISCLOSURE, DAN STRUKTUR
KEPEMILIKAN TERHADAP NILAI PERUSAHAAN
(study empiris perusahaan manufaktur yang terdapat di BEI thn 2014-2018)**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana pengaruh *Enterprise Risk Management Disclosure*, *Intellectual Capital Disclosure*, Struktur Kepemilikan Manajemen, Struktur Kepemilikan Institusional berpengaruh Terhadap Nilai Perusahaan. Rumusan masalah dalam penelitian ini adalah untuk mengetahui apakah *Enterprise Risk Management Disclosure*, *Intellectual Capital Disclosure*, Struktur Kepemilikan Manajemen, Struktur Kepemilikan Institusional berpengaruh Terhadap Nilai Perusahaan, yang terdaftar di BEI.

Populasi dalam penelitian ini adalah Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang listing di Bursa Efek Indonesia pada tahun 2014-2018. Metode pengambilan sampel dalam penelitian ini adalah *purposive sampling* yang diperoleh sebanyak 45 sampel. Dimana data ini berupa laporan keuangan perusahaan manufaktur yang terdaftar di bursa efek indonesia dengan mengunduh *annual report* pada website BEI. Teknik analisis data yang digunakan adalah Statistik Deskriptif, Uji Asumsi Klasik, Analisis Regresi Linear Berganda, Uji Hipotesis Penelitian.

Hasil penelitian menunjukan(H_1) *Enterprise Risk Management Disclosure* tidak berpengaruh signifikan, (H_2) *Intellectual Capital Disclosure* berpengaruh signifikan, (H_3) Struktur Kepemilikan Manajerial tidak berpengaruh signifikan, (H_4) Struktur Kepemilikan Institusional tidak berpengaruh signifikan.

Kata kunci : Pengaruh *Enterprise Risk Management Disclosure*, *Intellectual Capital Disclosure*, Struktur Kepemilikan, Nilai Perusahaan.

**THE EFFECT OF THE ENTERPRISE OF THE RISK MANAGEMENT
DISCLOSURE, INTELLECTUAL CAPITAL DISCLOSURE, AND
OWNERSHIP STRUCTURE ON COMPANY VALUE**

***(empirical study of manufacturing companies on the Indonesia Stock Exchange
in 2014-2018)***

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ABSTRACT

The purpose of this study is to find out how the influence of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Management Ownership Structure, Institutional Ownership Structure affect the Value of the Company. The formulation of the problem in this study is to find out whether the Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Management Ownership Structure, Institutional Ownership Structure affect the Corporate Value, which is listed on the IDX.

The population in this study was the population in this study were all manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling method in this study was purposive sampling which obtained 45 samples. Where this data is in the form of financial statements of manufacturing companies listed on the Indonesian stock exchange by downloading the annual report on the IDX website. The data analysis technique used is Descriptive Statistics, Classical Assumption Tests, Multiple Linear Regression Analysis, Test Hypothesis Research.

The results showed that (H1) Enterprise Risk Management Disclosure had no significant effect, (H2) Intellectual Capital Disclosure had a significant effect, (H3) Managerial Ownership Structure had no significant effect, (H4) Institutional Ownership Structure had no significant effect.

Keywords: Effect of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Ownership Structure, Corporate Value.