ABSTRACT

DISCLOSURE OF ENTERPRISE RISK MANAGEMENT (ERM), INTELLECTUAL CAPITAL (IC) ON FIRM VALUE IN THE LQ45 INDEX

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The aim of this research is to determine the influence of enterprise risk management and intellectual capital on firm value. This research is a type of causal associative research using secondary data in the form of company annual reports and panel data regression analysis techniques. The population in this research is the LQ45 company listed on the Indonesia Stock Exchange (BEI). Meanwhile, the sample in this study used the LQ45 company which was consistently listed on the IDX in 2020-2022. The results of this research show that enterprise risk management and Intellectual Capital have no effect on the value of LQ 45 index companies on the Indonesia Stock Exchange (BEI) during the 2020-2022 period.

Keywords: Enterprise Risk Management, Intellectual Capital, Firm Value