

ABSTRACT

Company value is one of the company's performance as reflected by the demand and supply of the capital market which provides a public assessment of the quality of a company's performance. The increase in the value of the company will be associated with an increase in share prices which explains the prosperity of shareholders.

The purpose of this study is to determine the effect of disclosure of enterprise risk management, intellectual capital, and sustainability reports on company value in mining sector companies for the 2017-2021 period. The independent variable in this study is enterprise risk management, intellectual capital, and sustainability report. While the dependent variable in this study is the value of the company.

The method in this study uses quantitative. Technique used purposive sampling and obtained as many as 10 companies with a period of five years, so that the samples obtained were 50 samples of observational data. The analytical method used is panel data regression which is processed using software Eviews 12.

Based on the tests that have been carried out, the results show that enterprise risk management, intellectual capital, and sustainability reports simultaneously affect the value of the company. Partially intellectual capital has a significant effect on firm value, while enterprise risk management and sustainability reports does not affect the value of the company.

With this research, the researcher hopes that the company can improve the internal aspects to increase the value of the company. Meanwhile, future researchers are expected to add other independent variables that are predicted to affect firm value.

Keywords: *Company Value, Enterprise Risk Management, Intellectual Capital, Sustainability Report*