

**ABSTRAK**

Judul : Pengaruh *Intellectual Capital* (IC), *Enterprise Risk Management* (ERM), dan *Good Corporate Governance* (GCG) Terhadap Nilai Perusahaan (Pada Perusahaan Indonesia Yang Terdaftar Dalam Indeks LQ45 Periode 2017 – 2021)

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisa Pengaruh *Intellectual Capital* (IC), *Enterprise Risk Management* (ERM), dan *Good Corporate Governance* (GCG) Terhadap Nilai Perusahaan pada perusahaan yang terdaftar dalam Indeks LQ45 periode 2017 – 2021. Dalam penelitian ini *Intellectual Capital* (IC) diproksikan dengan VAIC™, *Enterprise Risk Management* (ERM) diproksikan dengan ERMDI, dan *Good Corporate Governance* (GCG) diproksikan dengan IPCG. Sedangkan Nilai Perusahaan diproksikan menggunakan *Tobin's Q* dengan rumus membandingkan *market value of equity* (MVE) ditambah total liabilitas (*debt*) dengan total aset.

Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Terdapat 24 perusahaan yang terdaftar dalam LQ45 periode 2017 – 2021 yang digunakan sebagai sampel dalam penelitian ini. Jenis data yang digunakan merupakan data kuantitatif dari data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan yaitu analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *Intellectual Capital* (IC), *Enterprise Risk Management* (ERM), dan *Good Corporate Governance* (GCG) secara simultan berpengaruh terhadap Nilai Perusahaan. Secara parsial *Intellectual Capital* (IC) berpengaruh positif terhadap Nilai Perusahaan. Sedangkan *Enterprise Risk Management* (ERM) dan *Good Corporate Governance* (GCG) secara parsial tidak berpengaruh terhadap Nilai Perusahaan.

**Kata Kunci: Modal Intelektual, Manajemen Risiko Perusahaan, Tata Kelola Perusahaan, Nilai Perusahaan**

**ABSTRACT**

*Title : The Effect of Intellectual Capital (IC), Enterprise Risk Management (ERM), and Good Corporate Governance (GCG) on Firm Value in Companies Listed on the LQ45 Index 2017 – 2021 Period*

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*This study aims to analyse the effect of Intellectual Capital (IC), Enterprise Risk Management (ERM), and Good Corporate Governance (GCG) on Firm Value in companies listed on the LQ45 Index for the 2017 – 2021 period. In this study Intellectual Capital (IC) is proxied by VAIC<sup>TM</sup>, Enterprise Risk Management (ERM) is proxied by ERMDI, and Good Corporate Governance (GCG) is proxied by IPCG. Meanwhile firm value is proxied using Tobin's  $Q$  with a formula comparing market value of equity (MVE) plus total liabilities (debt) to total assets. The sampling technique in this study used a purposive sampling technique. There are 24 companies registered in LQ45 for the 2017 – 2021 period which are used as samples in this study. The type of data used is quantitative data from secondary data sourced from financial report and annual report. The data analysis method used is multiple linear regression analysis.*

*The results of the study show that Intellectual Capital (IC), Enterprise Risk Management (ERM), and Good Corporate Governance (GCG) simultaneously affect the Firm Value. Partially Intellectual Capital (IC) has a positive effect on Firm Value. Meanwhile Enterprise Risk Management (ERM) and Good Corporate Governance (GCG) partially have no effect on Firm Value.*

***Keywords: Intellectual Capital, Enterprise Risk Management, Good Corporate Governance, Firm Value.***