

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh *Enterprise Risk Management*, *Leverage*, dan Profitabilitas terhadap Nilai Perusahaan pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2022-2024

Penelitian ini bertujuan untuk mengetahui pengaruh *Enterprise Risk Management*, *leverage*, dan profitabilitas terhadap nilai perusahaan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Dalam penelitian ini, nilai perusahaan diukur menggunakan Tobin's Q, *Enterprise Risk Management* diukur menggunakan indeks pengungkapan ERM, *leverage* diukur menggunakan *Debt to Equity Ratio*, dan profitabilitas diukur menggunakan *Return on Assets*. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data sekunder yang diperoleh dari laporan keuangan dan *annual report* perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah 91 perusahaan sektor energi, sedangkan sampel ditentukan menggunakan teknik purposive sampling berdasarkan kriteria tertentu, sehingga diperoleh 20 perusahaan dengan total 60 data observasi selama tiga tahun pengamatan. Teknik analisis data yang digunakan adalah regresi data panel dengan bantuan program EViews. Hasil penelitian ini menunjukkan bahwa *Enterprise Risk Management* tidak berpengaruh terhadap Nilai Perusahaan, *Leverage* dan Profitabilitas menunjukkan pengaruh positif dan signifikan terhadap Nilai Perusahaan.

Kata Kunci : *Enterprise Risk Management*, *Leverage*, profitabilitas, dan Nilai Perusahaan

ABSTRACT

Name : T. Zakil Mubarak
Study Program : Accounting
Title : The Effect of Enterprise Risk Management, Leverage, and Profitability on Firm Value in Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2022-2024 Period

This study aims to determine the effect of Enterprise Risk Management, leverage, and profitability on firm value in energy sector companies listed on the Indonesia Stock Exchange for the 2022-2024 period. In this study, firm value is measured using Tobin's Q, Enterprise Risk Management is measured using the ERM disclosure index, leverage is measured using the Debt to Equity Ratio, and profitability is measured using Return on Assets. This study uses a quantitative approach with secondary data obtained from the financial statements and annual reports of energy sector companies listed on the Indonesia Stock Exchange. The population in this study was 91 energy sector companies, while the sample was determined using a purposive sampling technique based on certain criteria, resulting in 20 companies with a total of 60 observations over three years. The data analysis technique used was panel data regression with the help of the EViews program. The results of this study indicate that Enterprise Risk Management has no effect on Firm Value, while Leverage and Profitability show a positive and significant influence on Firm Value.

Keywords: *Enterprise Risk Management, Leverage, Profitability, and Firm Value*