

ABSTARCT

This study aims to find empirical evidence related to the enterprise risk management disclosure and intellectual capital disclosure on firm value. The population in this study are all sharia banking in Indonesia. Sampling using purposive sampling method and obtained sample of 36 company data. Data analyzed in this research is processed from annual report company and analysis techniques used in this research is multiple regression analysis using SPSS version 22.

The results of this study indicate that enterprise risk management disclosure has a positive and significant impact on firm value while intellectual capital disclosure have no significant effect on firm value.

Keywords: Firm value, enterprise risk management disclosure and intellectual capital disclosure