

Pengaruh Level Implementasi Enterprise Risk Management terhadap Nilai Perusahaan sektor Bahan Baku yang Terdaftar di Bursa Efek Indonesia (BEI) pada Tahun 2019-2021 = The Effect of Enterprise Risk Management Implementation Level towards The Firm Value of Basic Material Sector Firms listed in Indonesia Stock Exchange (IDX) on 2019-2021

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Abstrak

Penelitian ini bertujuan untuk mempelajari pengaruh dari level implementasi Enterprise Risk Management (ERM) terhadap nilai perusahaan sektor Bahan Baku yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019 sampai 2021. Nilai perusahaan diukur menggunakan Tobin's Q sedangkan level implementasi ERM diukur menggunakan indeks ERMLLevel yang meliputi lima indikator yaitu Chief Risk Officer, Risk Committee, Risk Assessment Level, COSO, dan ISO. Pengaruh dari masing-masing indikator terhadap ERM juga dipelajari secara terpisah. Sampel yang digunakan dalam penelitian berjumlah 60 perusahaan. Penelitian dilakukan melalui regresi data panel dengan metode Random Effect Model. Hasil penelitian menunjukkan bahwa indeks ERMLLevel tidak memiliki pengaruh signifikan positif terhadap Tobin's Q. Dari kelima indikator, hanya Risk Committee yang secara terpisah memiliki pengaruh signifikan positif terhadap Tobin's Q. Chief Risk Officer, Risk Assessment Level, COSO, dan ISO tidak ditemukan memiliki pengaruh signifikan terhadap Tobin's Q.

.....This research aims to study the effect of the level of implementation of Enterprise Risk Management (ERM) on the firm value of the Basic Materials sector firms listed on the Indonesia Stock Exchange (IDX) in 2019 to 2021. Firm value is measured using Tobin's Q while the level of ERM implementation is measured using an index which includes five indicators namely Chief Risk Officer (COSO), Risk Committee, Risk Assessment Level, COSO, and ISO. The sample used in the study amounted to 60 companies. The influence of each indicator on ERM is also studied separately. The sample used in the study amounted to 60 companies. The research was conducted through panel data regression with the Random Effect Model method. The results showed that the ERMLLevel index do not have significant positive effect on Tobin's Q. Of the five indicators, only Risk Committee separately had a significant positive effect on Tobin's Q. Chief Risk Officer, Risk Assessment Level, COSO, and ISO were not found to have a significant effect significant to Tobin's Q.