



**THE INFLUENCE OF ENTERPRISE RISK MANAGEMENT
AND SUSTAINABILITY REPORTING TOWARD FIRM
VALUE WITH AUDIT QUALITY AND COMMITTEE AS
MODERATING VARIABLE**

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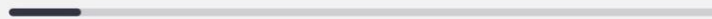
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ABSTRACT

This study aims to analyze and find empirical evidence of the role of audit quality and the audit committee of enterprise risk management and sustainability reports with profitability, firm size, dividend, and managerial ownership toward firm value. The sample for this research is a manufacturing company in the Chemical, Pharmaceutical, and Textile Industry sectors from 2017 to 2021 which is listed on the Indonesia Stock Exchange. The sampling technique used in this quantitative study was purposive sampling and 30 company samples were obtained. Multiple linear regression analyses were used in this study, which was processed using the Eviews12 program. The findings of this research indicate that ERM and sustainability reporting have a significant positive effect on firm value, while the control variable in this study has no effect on firm value. Audit quality weakens the relationship between ERM and firm value but does not moderate the relationship between sustainability reports and firm value. The audit committee strengthens the positive relationship between ERM and firm value but does not moderate the relationship between sustainability reports and firm value.

Keywords: *Enterprise Risk Management, Sustainability Reporting, Audit Quality, Audit Committee, Firm Value, Profitability, Firm Size, Dividend, Managerial Ownership*

INTISARI

Penelitian ini bertujuan untuk menguji dan mencari bukti empiris dari peran audit quality dan audit committee pada pengaruh enterprise risk management dan sustainability report dengan profitability, firm size, dividend, managerial ownership sebagai variable kontrol terhadap firm value. Sample penelitian ini adalah perusahaan manufaktur sector Industri Kimia, Farmasi dan Tekstil pada tahun 2017 - 2021 yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel yang digunakan dalam penelitian kuantitatif ini adalah Purposive Sampling dan 30 sampel perusahaan diperoleh. Analisis regresi linier berganda digunakan dalam penelitian ini, yang diolah dengan menggunakan program Eviews12. Hasil penelitian ini menunjukkan bahwa ERM dan sustainability report berpengaruh positif secara signifikan terhadap firm value, sedangkan variable control dalam penelitian ini tidak berpengaruh terhadap firm value. Audit quality mampu memperlemah hubungan antara ERM dengan nilai perusahaan, namun tidak memoderasi hubungan antara sustainability report dengan nilai perusahaan. Variabel moderasi audit committee mampu memperkuat hubungan positif antara ERM terhadap firm value, tetapi tidak memoderasi hubungan antara sustainability report terhadap nilai perusahaan.

Kata Kunci: *Enterprise Risk Management, Sustainability Reporting, Audit Quality, Audit Committee, Firm Value, Profitability, Firm Size, Dividend, Managerial Ownership*