

ABSTRACT

Firm value reflects the performance of a company so that it can affect the assessment or perception of investors. Investors tend to be interested in investing in companies that have good performance. The high value of the company indicates that the company is able to manage its company well and is believed to be able to provide welfare for shareholders.

The purpose of this study is to determine and analyze the effect of Enterprise risk management, tax avoidance and carbon emission disclosures on firm value both simultaneously and partially in primary sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period.

The research method used is a quantitative method. The data in this study were analyzed with descriptive statistics and panel data regression using Eviews 12 software. The population in this study were primary sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period. The sample selection in this study used a purposive sampling technique. The sample in this study amounted to 69 observation data. However, there are outliers that interfere with the model as many as 26 data, so that the remaining research data are 43 data.

The results of this test indicate that Enterprise Risk Management, tax avoidance and carbon emission disclosures have a simultaneous effect on firm value. Partially, Enterprise Risk Management and tax avoidance have a positive effect on firm value, while carbon emission disclosures have a negative effect on firm value.

This research is expected to be used as material for consideration or input for the Company's Management and Investors in making investment decisions. In addition, this research can be used as material for consideration or input for primary sector companies.

Keywords: *Enterprise Risk Management, tax avoidance, carbon emission disclosure, company value.*