

## **ABSTRACT**

### ***THE EFFECT OF PROFITABILITY AND ENTERPRISE RISK MANAGEMENT ON COMPANY VALUE WITH GOOD CORPORATE GOVERNANCE AS A MODERATING VARIABLE***

*(Empirical Study on Energy Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2023)*

Feby Puspita Ningrum Sari <sup>1)</sup>, Arry Eksandy <sup>2)</sup>

<sup>1)</sup> *Student of the Accounting Study Program, Universitas Pembangunan Jaya*

<sup>2)</sup> *Lecturer of the Accounting Study Program, Universitas Pembangunan Jaya*

*This study aims to determine and provide empirical evidence of the effect of Profitability and Enterprise Risk Management on company value with good corporate governance as a moderating variable. The population of this study uses energy sector companies listed on the Indonesia Stock Exchange in 2019 - 2023. The sample used in this study is in accordance with the research criteria with a purposive sampling technique. The research method used is a quantitative method. The results of the study used EViews 12 software. The results of this study obtained that profitability affects company value and Enterprise Risk Management does not affect company value. In addition, this study also revealed that good corporate governance cannot moderate the effect of profitability on company value and is able to moderate the effect of Enterprise Risk Management on company value.*

*Keywords: Profitability, Enterprise Risk Management, Company Value, Good Corporate Governance*