

ABSTRACT

The Effects of Enterprise Risk Management, Profit Management, and Tax Avoidance on Firm Value (Empirical study of LQ45 Index companies listed on the IDX in 2017 – 2021)

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This study aims to explain and understand the effect of Enterprise Risk Management, Earnings Management, and Tax Avoidance on firm value with Corporate Growth as a control variable, where this research was conducted based on empirical studies on companies included in the LQ45 Index listed on the Stock Exchange. Indonesia in 2017 – 2021. The population of this study is 69 LQ45 index companies listed on the IDX for the period 2017 to 2021, with a total sample of 125 samples obtained using a purposive sampling method. The data analysis technique is using multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that Enterprise Risk Management and Earnings Management have an effect on Firm Value, while Tax Avoidance has no effect on Firm Value. Simultaneously, Enterprise Risk Management, Earnings Management, and Tax Avoidance variables affect firm value with firm growth as a control variable that can increase the coefficient of determination to a higher.

Keywords : *Enterprise Risk Management, Profit Management, Tax Avoidance, Company Value, Company Growth*

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