

ABSTRACT

This study aims to examine non financial factors, of intellectual capital, management risk disclosure, and management structure as well as financial factor, of capital structure, firm size and dividend policy, on firm value. Firm value is proxied by Tobin's Q.

The data collection method used is the documentation method. The research sample is banking companies listed on the Indonesia Stock Exchange in 2017-2019. The sampling method used a purposive sampling method. The sample in the study was 138 companies. The data analysis technique used is multiple linear regression which was tested using SPSS 25 software

The results showed that the disclosure of risk management, capital structure and dividend policy had an effect on firm value, while for intellectual capital, management structure and firm size had no effect on firm value.

Keywords : *Intellectual Capital, Enterprise Risk Management Disclosure, Management Structure, Capital Structure, Firm Size, Dividend Policy, Tobin's*