

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui : (1) Kondisi *Return On Asset* dan *Debt to Equity Ratio* (2) Kondisi *Price Book Value* (3) Kondisi *Corporate Social Responsibility* (4) Pengaruh profitabilitas dan solvabilitas terhadap nilai perusahaan secara simultan dan parsial (5) CSR mampu atau tidak dalam memoderasi hubungan profitabilitas terhadap nilai perusahaan (6) CSR mampu atau tidak dalam memoderasi hubungan solvabilitas terhadap nilai perusahaan.

Penelitian ini mengambil sampel 25 perusahaan pada sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2012-2016 dengan menggunakan metode *purposive sampling*. Metode analisis pada penelitian ini adalah analisis regresi berganda data panel dan *Moderated Regression Analysis*.

Hasil penelitian ini menunjukkan bahwa profitabilitas dan solvabilitas secara simultan berpengaruh positif terhadap nilai perusahaan. Profitabilitas secara signifikan berpengaruh positif terhadap Nilai Perusahaan dan Solvabilitas secara signifikan berpengaruh positif terhadap Nilai Perusahaan. Selain itu diperoleh hasil bahwa CSR mampu memoderasi hubungan antara profitabilitas terhadap nilai perusahaan dan CSR mampu memoderasi hubungan antara solvabilitas terhadap nilai perusahaan.

Kata Kunci : Profitabilitas, Solvabilitas, Nilai Perusahaan, *Corporate Social Responsibility*

ABSTRACT

The aims of this research is to know : (1) Conditions of Return On Asset and Debt to Equity Ratio (2) Conditions of Price Book Value (3) Conditions of Corporate Social Responsibility (4) Effect of Profitability and Solvency to Firm Value simultaneously and partially (5) CSR is able or not to moderate the relationship of profitability to company value (6) CSR is able or not to moderate the relationship of solvency to the value of the company.

This study sampled 25 companies in the mining sector listed on the Indonesia Stock Exchange for the period 2012-2016 by using purposive sampling method. The method of analysis in this research is multiple regression panel data analysis and Moderated Regression Analysis.

The results of this study indicate that profitability and solvency simultaneously have a positive effect on firm value. Profitability has a significant positive effect on Corporate Value and Solvability significantly has a positive effect on the Value of the Company. In addition, the results obtained that CSR is able to moderate the relationship between profitability and firm value and CSR is able to moderate the relationship between solvency and firm value.

Keywords: Profitability, Solvency, Firm Value, Corporate Social Responsibility