

ABSTRACT

The purpose of this study is to find empirical evidence about the effect of Profitability, Leverage on Firm Value with Earnings Management as a moderating variable. The sample used in this study is oil and gas mining sub-sector companies listed on the Indonesian stock exchange in 2015 – 2019.

The method used in this study is a quantitative method. This study uses secondary data. The sampling technique used in this study was non-probability sampling with purposive sampling method. In this study the population opened 50 companies with a sample of 10 companies. Statistical analysis used in this study is the classical assumption test, multiple linear regression, coefficient of determination, moderate regression, as well as partial hypothesis testing, simultaneous hypothesis testing and data processing.

The results of this study indicate that Profitability and Laverege have an effect on Firm Value and Earnings Management managed to moderate the oil and gas mining sub-sector companies listed on the Indonesian stock exchange in 2015 – 2019. Thus, high profitability and low Leverage tend to have higher profitability. Good Corporate Value.

Keywords : *Profitability, Leverage, The Value Of The Company, Earning Management*

