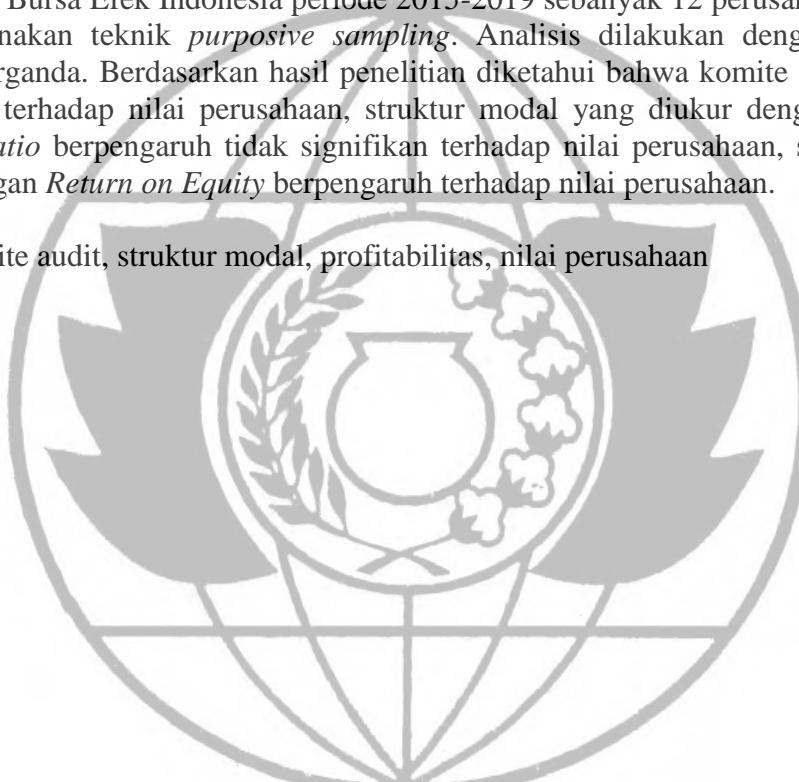


ABSTRAK

Perusahaan yang sudah *go public* mempunyai tujuan utama untuk menghasilkan laba untuk meningkatkan kemakmuran pemilik atau para pemegang saham melalui peningkatan nilai perusahaan. Nilai perusahaan dapat menggambarkan keadaan suatu perusahaan. Investor dapat mengetahui nilai suatu perusahaan atau suatu sektor industri dengan cara melihat performa dari harga saham perusahaan tersebut. Nilai perusahaan yang tinggi dapat meningkatkan kemakmuran bagi para pemegang saham, sehingga dapat mempengaruhi persepsi investor terhadap perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh komite audit, struktur modal, dan profitabilitas terhadap nilai perusahaan. Penelitian dilakukan pada perusahaan pertambangan di Bursa Efek Indonesia periode 2015-2019 sebanyak 12 perusahaan yang diambil dengan menggunakan teknik *purposive sampling*. Analisis dilakukan dengan menggunakan regresi linear berganda. Berdasarkan hasil penelitian diketahui bahwa komite audit berpengaruh tidak signifikan terhadap nilai perusahaan, struktur modal yang diukur dengan menggunakan *debt to equity ratio* berpengaruh tidak signifikan terhadap nilai perusahaan, serta profitabilitas yang diukur dengan *Return on Equity* berpengaruh terhadap nilai perusahaan.

Kata kunci: komite audit, struktur modal, profitabilitas, nilai perusahaan



ABSTRACT

Go-public companies have a main objective, gaining profits, in order to increase stakeholders' prosperity through the increase of firm value. While, firm value can describe a company's situation. Meanwhile, investors can find out the firm value or industry sector by looking at the performance of the company's stock price. Higher firm value can improve stakeholders' prosperity, so that it affects investors' perception of the firm. Moreover, this research aimed to find out the effect of audit committee, capital structure, and profitability on firm value. Furthermore, the population was mining companies which were listed on Indonesia Stock Exchange during 2015-2019. In line with, there were 12 companies as the sample. Additionally, the data collection technique used purposive sampling. In addition, the data analysis technique used multiple linear regression. According to the research result, it concluded that audit committee had an insignificant effect on firm value. Likewise, capital structure which was measured by Debt to Equity Ratio had an insignificant effect on firm value. On the other hand, profitability which was measured by Return On Equity affected firm value.

Keywords: audit committee, capital structure, profitability, firm value