

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan dan *Internet Financial Reporting* terhadap nilai perusahaan dengan kualitas audit sebagai variabel moderasi. Kinerja keuangan diukur dengan *Return On Asset*, *Internet Financial Reporting* diukur dengan *IFR disclosure scores*, nilai perusahaan diukur dengan *Tobin's Q*, dan kualitas audit diukur dengan ukuran KAP.

Populasi penelitian ini adalah perusahaan pertambangan (*mining*) yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Teknik pengambilan sampel menggunakan *purposive sampling*. Berdasarkan hasil pemilihan sampel ditetapkan sampel sebanyak 39 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020, dengan total sampel data penelitian 195 sampel. Teknis analisis data menggunakan analisis regresi berganda dengan menggunakan program SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa: (1) *Return On Asset* berpengaruh positif terhadap nilai perusahaan. (2) *Internet Financial Reporting* tidak berpengaruh terhadap nilai perusahaan. (3) Kualitas audit berpengaruh positif terhadap nilai perusahaan. (4) Kualitas audit mampu memoderasi pengaruh *Return On Asset* terhadap nilai perusahaan. (5) Kualitas audit mampu memoderasi pengaruh *Internet Financial Reporting* terhadap nilai perusahaan.

**Kata kunci:** kinerja keuangan, *internet financial reporting*, nilai perusahaan, kualitas audit

## ABSTRACT

*This research aimed to find out the effect of financial performance and Internet Financial Reporting on firm value with audit quality as moderating variable. The financial performance was measured by Return On Aset, Internet Financial Reporting was measured by IFR disclosure scores, the firm value was measured by Tobin's Q, and audit quality was measured by KAP size.*

*The population was mining companies that were listed on Indonesia Stock Exchange (IDX) from 2016 up to 2020. Moreover, the data collection technique used purposive sampling. In line with that, there were 39 mining companies that were listed on IDX as the research sample for 5 years. So, the total sample was 195 samples. The data analysis technique used multiple regression with SPSS 25.*

*The result concluded that: (1) Return On Asset had a positive effect on firm value. (2) Internet Financial Reporting did not affect firm value. (3) Audit quality had a positive effect on firm value. (4) Audit quality was able to moderate the effect of Return On Asset on firm value. (5) Audit quality was able to moderate the effect of Internet Financial Reporting on firm value.*

**Keywords:** *financial performance, internet financial reporting, firm value, audit quality*

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