

ABSTRACT

This study aimed to analyze the impact Profitability represented by Return on Assets (ROA) and Return on Equity (ROE) as well as Sustainability Reports (SR) represented by Economic Performance Disclosure (PKE), Environmental Disclosure (PKL), and Social Performance Disclosure (PKS) on the value of the Company mining industries in Indonesia.

The population of this study was all companies in Indonesia, which had published a sustainability report from 2011 until 2013. The total sample were 12 determined through purposive sampling, particularly the samples chosen based on the criteria of the companies which had published sustainability report and annual report. Data analysis was conducted by using classical assumption test while hypothesis testing was assessed by using multiple linear regression method.

Results of this study showed that the Profitability factor represented by Return on Assets (ROA) and Sustainability Report (SR) represented by Environmental Disclosure (PKL), Social Performance Disclosure (PKS) have significant impact on the value of mining industries in Indonesia while the measure of Return On Equity (ROE), representing the Profitability and Economic Performance Disclosure (PKE) representing the Sustainability Report (SR) have no significant effect on the value of companies in Indonesia.

Keywords : *Return on Assets (ROA), Return on Equity (ROE), Sustainability Report (SR), Sustainability Report (SR), Economic Performance Disclosure (PKE), Environmental Disclosure (PKL), Social Performance Disclosure (PKS), Value of Companies.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Profitabilitas yang diwakili oleh *Return On Asset* (ROA) dan *Return On Equity* (ROE) serta laporan keberlanjutan / *Sustainability Report* (SR) yang diwakili Pengungkapan Kinerja Ekonomi (PKE), Pengungkapan Kinerja Lingkungan (PKL), Pengungkapan Kinerja Sosial (PKS) terhadap Nilai Perusahaan pada perusahaan pertambangan di Indonesia.

Populasi dari penelitian ini adalah semua perusahaan di Indonesia yang telah menerbitkan laporan keberlanjutan pada tahun 2011 hingga 2013. Total sampel penelitian adalah 12 perusahaan yang ditentukan melalui *purposive sampling* yang merupakan perusahaan yang menerbitkan *sustainability report* dan laporan tahunan. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa faktor Profitabilitas yang telah diwakili *Return On Asset* (ROA) dan laporan keberlanjutan / *Sustainability Report* (SR) yang diwakili Pengungkapan Kinerja Lingkungan (PKL), Pengungkapan Kinerja Sosial (PKS) signifikan terhadap nilai perusahaan pertambangan di Indonesia, sedangkan ukuran *Return On Equity* (ROE) yang mewakili Profitabilitas dan Pengungkapan Kinerja Ekonomi (PKE) yang mewakili laporan keberlanjutan / *Sustainability Report* (SR) tidak berpengaruh signifikan terhadap Nilai Perusahaan di Indonesia.

Kata kunci : *Return On Asset (ROA), Return On Equity (ROE), Sustainability Report (SR), Laporan Keberlanjutan, Pengungkapan Kinerja Ekonomi (PKE), Pengungkapan Kinerja Lingkungan (PKL), Pengungkapan Kinerja Sosial (PKS), Nilai Perusahaan.*