ABSTRAK

Penelitian ini bertujuan untuk untuk menganalisis pengaruh kinerja keuangan(ROA) (ROE) dan *Corporate Social Responsibility* (CSRI) terhadap nilai perusahaan pertambangan yang terdaftar di BEI selama periode 2021-2024. Data penelitian dapat diakses melalui website resmi www.idx.co.id. Sampel dalam penelititan ini ialah sebanyak 25 perusahaan dengan Teknik pengambilan sampel *purposive sampling*. Adapun alat analisis data dalam penelitian ini adalah menggunakan metode regresi data panel dengan alat bantu aplikasi Eviews 12 dengan model yang terpilih *Random Effect Model* (REM). Data sekunder diperoleh dari laporan tahunan, laporan keberlanjutan, dan situs resmi perusahaan. Hasil penelitian menunjukkan bahwa kinerja keuangan yang diproksikan dengan ROA berpengaruh positif dan signifikan terhadap nilai perusahaan, kinerja keuangan yang diproksikan dengan ROE berpengaruh positif dan signifikan terhadap nilai perusahaan, dan *Corporate Social Responsibility* (CSRI) berpengaruh negatif dan signifikan terhadap nilai perusahaan. Dengan demikian, dapat disimpulkan bahwa peningkatan kemampuan perusahaan dalam menghasilkan laba melalui pemanfaatan aset mampu meningkatkan nilai perusahaan.

Kata Kunci: Kinerja Keuangan, *Corporate Social Responsibility*, Nilai Perusahaan

ABSTRACT

This study aims to analyze the effect of financial performance, as measured by Return on Assets (ROA) and Return on Equity (ROE), and Corporate Social Responsibility (CSRI) on firm value of mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research data were obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id). The sample consisted of 25 mining companies selected using the purposive sampling technique. The data were analyzed using panel data regression with the assistance of EViews 12 software, and the selected model was the Random Effect Model (REM). Secondary data were collected from annual reports, sustainability reports, and the official websites of the companies. The results indicate that financial performance, as proxied by Return on Assets (ROA), has a positive and significant effect on firm value. Meanwhile, financial performance, as proxied by Return on Equity (ROE), has a positive and significant effect on firm value. Furthermore, Corporate Social Responsibility (CSRI) has a negative and significant effect on firm value. Thus, it can be concluded that enhancing a company's ability to generate profit through asset utilization can increase the company's value.

Keywords*: Financial Performance, Corporate Social Responsibility, Firm Value*