

ABSTRACT

The company was an image of about welfare the owners of stocks which is seen from the market price its shares. The company can be seen from financial performance described by return on assets (ROA) and Total Asset Turnover (TATO). Company's value to the higher if ROA and TATO increase, so can increase the value of stock.

This study aims to to see how the influence of financial performance with includes ROA and TATO on the company that with includes Tobin's Q on the company coal mining sub-sector listed on the Indonesian Stock Exchange for the period 2013-2017.

Sample technique that is used is the sampling method of purposive and elected nineteen companies in the sample coal mining with a period of research obtained 95 units of five of this year so that sample. The method of analysis that is used is testing regression analysis data paneling as using software eviews 9.0 version.

Based on the results of the research, variable financial performance with includes by ROA and TATO in partial and simultan had influence on value of enterprise. Partially, the variable ROA had influence positive on value of enterprise, while the variable TATO didn't has influence on value of enterprise.

Based on these results, investors need to pay attention to the financial performance of a company in order to minimize the risks that will be borne if they will invest their capital.

Key words: Return On Assets, Total Asset Turnover, Company's Value