

ABSTRACT

Company value is an investor's perception of the company which is often associated with stock prices. High stock prices make the value of the company also high, and increase market confidence not only in the company's current performance but also in the company's prospects in the future. Maximizing the value of the company is very important for a company, because maximizing the value of the company also means maximizing the company's main goals. Increasing the value of the company is an achievement in accordance with the wishes of its owners, because with the increase in the value of the company, the welfare of the owners will also increase. Good corporate governance (GCG) has a major influence on Company Values. Good corporate governance (GCG) is the principle that directs and controls the company in order to achieve a balance between the strength and authority of the company in providing accountability to interested parties, shareholders in particular and stakeholders in general.

The purpose of this study was to examine the value of companies in mining companies listed on the Indonesia Stock Exchange (IDX) from 2014 to 2017. The other objective was to conduct research on the influence of managerial share ownership, institutional share ownership, audit committees and independent commissioners on company value in mining companies.

Company value is measured using Tobin's Q formula, managerial share ownership variable is measured by comparing managerial ownership with outstanding shares, institutional share ownership variable is measured by comparing institutional ownership with outstanding shares, audit committee variable is measured by summing all audit committees in the company and variables Independent commissioners are measured by comparing the number of commissioners with the total number of commissioners.

The population in this study are mining companies listed on the Indonesia Stock Exchange in 2014-2017. The sampling technique used in this study was purposive sampling. Based on purposive sampling obtained 14 companies. The method of data analysis in this study is panel data regression analysis using Eviews 9 software.

The results of this study indicate that managerial share ownership, institutional share ownership, audit committees and independent commissioners simultaneously influence the value of the company. Managerial share ownership and institutional share ownership partially have a significant positive effect on firm value. The audit committee and independent commissioner variables partially have no significant effect on firm value.

Keywords: *Company Value, Managerial Share Ownership, Institutional Share Ownership, Audit Committee, Independent Commissioner.*