

ABSTRACT

The value of the company is a very important thing for the company because the value of the company can perceive investors on the level of success of the company into share value. The increase in the value of the company will be followed by the share price which will reflect the prosperity of shareholders. The value of the company can be a view for investors on the level of success of managers in managing company resources.

This study aims to determine the effect of profitability (ROE), hedging, and board diversity on the value (PBV) of coal sub-sector mining companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2021 period. This study uses data from financial statements listed on the Indonesia Stock Exchange (IDX).

Mining companies in the coal mining sub-sector are the population used in the study. The sample used in this study consisted of 12 companies with a research period of 6 years, so that purposive sampling obtained 72 data samples. The data analysis method in this research is panel data regression analysis.

Keywords: *Board Diversity, Firm Value, Hedging, Profitability.*