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The Effect of *Insider Ownership*, *Current Ratio*, and *Return On Equity* on *Firm Value CSR* with as a *Moderating Variabel*

Siti Fathiyah¹, Seger Priantono², Ahmad Iskandar Rahmansyah³

^{1,2,3}Panca Marga University, Faculty of Economics and Business, Jln. Yos Sudarso Pabean, Probolinggo, Indonesia, 67271

Sitifathiyah40@gmail.com

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ABSTRACT

This exploration aimed to examine the influence of independent variables on the dependent variable and test moderating variables that can strengthen or weaken the connection between independent variables and the dependent variable. The independent variables used inside this exploration are Insider Ownership, CR, and ROE, the dependent variable is State Worth, and the moderating variable used is Corporate Social Responsibility. The sampling method employed is purposive sampling. The sample size in this study consists of 16 mining businesses that are listed on the Indonesia Stock Exchange (BEI). econdary data were employed in this investigation sourced from annual reports, financial statements, and sustainability reports of the companies. Hypothesis testing in this study utilizes Partial Least Square. This exploration indicate that Insider Ownership has a significant impact on State Worth, while Current Ratio and ROE do not significantly influence State Worth. CSR moderates the influence of Insider Ownership on State Worth, whereas CSR does not moderate or weaken the relationship between Current Ratio and ROE with State Worth.

Keywords: Insider Ownership, CR, ROE, Firm Value, CSR

1. Introduction

In this era of rapid technology, business competition between companies is fierce. Indonesia has enormous potential, and the nation's economy and progress are significantly fueled by the mining industry. The growth of the mining sector reached 4.38% in 2022, and the contribution to Indonesia's GDP reached 12.22%. In addition, The mining industry's non-tax state revenue (PNBP) totaled IDR 173.5 trillion in 2022, an increase of 170% from the government's target (Wibowo, 2023, p. 1). In increasing company worth, companies must increase competitiveness by paying attention to company performance and shareholder prosperity. Firm value is used as a consideration by investors in making investments, and the assessment of company value is reflected through the stock market cost. In an effort to increase company value through financial ratios,

companies increase sales or production. However, this can have an impact on the increasing level of social inequality and environmental damage. Therefore, companies are expected not only to focus on economic activities but also on the environment and corporate social. Companies that disclose social responsibility can increase the company's worth in the opinion of investors, because companies that carry out CSR activities show the company's capacity to survive to grow and be sustainable. Considering the background higher, the researchers are would be willing to take on the title "The Effect of Insider Ownership, Current Ratio, and Return On Equity on Firm Value with CSR as a Moderating Variable".

* Corresponding author

E-mail addresses: xxx@xxx.ac.id (XXXX)

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2. Literature Review

2.1 Firm Value

Company value can be interpreted as a description of the state condition (Dentika et al., 2022, p. 10). Firm value increases when the share price increases, thereby increasing shareholder profits. This situation is very attractive to investors because of the increased demand for shares which results in an growth in the state worth. Maximizing company value is extremely important for states because company value is the same as achieving the company's main goal, namely obtaining profit or profit, so that the business provides benefits for management and employees (Inawati, 2021, p. 31).

2.2 Insider Ownership

Insider ownership is share ownership by internal parties, including directors, commissioners, and managers (Wibowo and Anyar, 2022, p. 12). This makes them have a dual role as managers and owners of the company. Company ownership in the context of corporate governance involves the owner as an external mechanism that has a close relationship with the board of commissioners and directors. Executive compensation is based on consideration of various factors, including position or rank, which indicates that the amount of compensation is in line with the level of position or rank in the company (Fadli et al., 2020, p. 110).

2.3 Current Ratio

Current Ratio is a commonly used metric to assess a state's capacity to fulfill immediate obligations that must be completed within one year (Murhadi, 2018, p. 57). This ratio helps assess how safe the financial standing of the states is in facing obligations or debts that will mature in a short time (Kasmir, 2019, p. 134).

2.4 Return on Equity

Return On Equity is a measure of the state's efficiency in converting resources into profits for its owners, assessing the capacity of the state to earn profits from its equity (Utama et al., 2018, p. 3). Greater the ROE, the more substantial the potential profit that can be generated from the capital used, increasing the superiority of the company owner's position (Muslichah and Bahr, 2021, p. 276).

2.5 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a company's obligation to pay attention to social aspects in carrying out business operations and interacting with stakeholders based on the principles of partnership and volunteerism. CSR em-

phasizes ethical values, compliance with the law, respect for individuals, communities, and the environment (Paramita and Rizal, 2021, p. 7). There are 91 indicators in CSR disclosure, which are measured using the CSR Index based on the Global Reporting Initiative (GRI). These indicators include economic performance (9 items), labor (16 items), human rights (12 items), community social (11 items), and product responsibility (9 items) (Koeshardjono et al., 2019, p. 150).

3. Research Methods

3.1. Type, Time and Place of Research

An analytical method is employed in this exploration. This investigation makes use of data collected through IDX sources in the form of annual reports and sustainability reports, including financial ratios in financial reports, the quantity of outstanding shares, and disclosure of CSR reports in the sustainability reports of each mining company for the 2021-2022 period.

3.2 Population and Sample

All mining businesses registered on the Indonesia Stock Exchange in 2021-2022 make up the study's population. A sample of sixteen firms was obtained through the use of the purposive sampling approach in this study, taking certain aspects into account. Partial Least Square (PLS) analysis is used in this investigation.

3.3 Framework Thinking

The framework used to facilitate understanding of the concepts used is as follows:

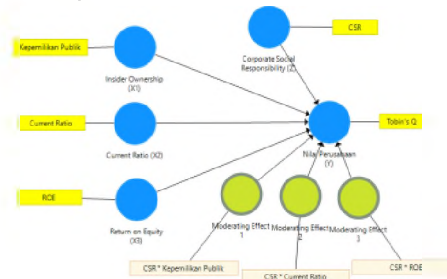


Figure 1. Framework of Thought

Source: SPLS data, 2024

3.4 Framework Thinking

Based on the conceptual framework in Figure 1, the investigator determines the hypothesis in the study as follows:

- H₁ : There is a significant result of Insider Ownership on State Worth
 H₂ : There is a significant result of Current Ratio on State Worth
 H₃ : There is a significant result of Return On Equity on State Worth

H₄ : Corporate Social Responsibility can moderate the result of Insider Ownership on State Worth.

H₅ : Corporate Social Responsibility can moderate the result of Current Ratio on State Worth.

H₆ : Corporate Social Responsibility can moderate the result of Return On Equity on State Worth.

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4. Results and Discussion

4.1 Research results

The analysis technique in this study uses the PLS (Partial Least Square) method. Because PLS does not require specific scale measurements or tiny sample sizes, it is a very strong analytical technique (Ghozali, 2021, p. 5).

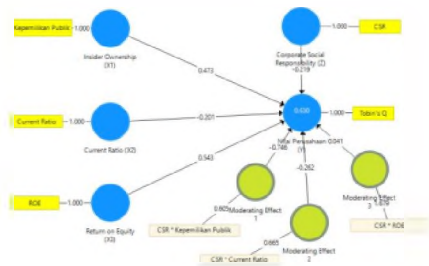


Figure 2. Outer Model Test
 Source: SPLS data, 2024

4.1.1 Outer Model Test Results (Measurement Model)

1. Convergent validity

Table 1. Loading Factor Value

No	Variable	Outer Loading Value	Provision	Explanation
1	Insider Ownership	1,000	> 0,70	Valid
2	Current Ratio	1,000	> 0,70	Valid
3	Return on Equity	1,000	> 0,70	Valid
4	Firm Value	1,000	> 0,70	Valid
5	CSR	1,000	> 0,70	Valid

Source: SPLS data, 2024

Table 1 indicates that the variable indicators of Insider Ownership, Current Ratio, Return on Equity, Firm value, and CSR have an Outer Loading value of 1.000 > 0.70, which means that these indicators need to be maintained and can represent variable constructs on the latent variable, namely firm value.

2. Discriminant validity

Table 2. Cross Loading Value

Variable	CSR	CR	IO	ROE	Firm Value	Provision	Explanation			
CSR	1,000					> another construct	Valid			
CR	0,108	1,000				> another construct	Valid			
IO	0,088	0,279	1,000			> another construct	Valid			
ROE	0,080	0,034	0,063	1,000		> another construct	Valid			
Firm Value	0,482	0,348	0,011	0,260	1,000	> another construct	Valid			
CSR*CSR	0,470	0,209	0,322	0,140	0,415	1,000	> another construct	Valid		
NP	0,240	0,281	0,397	0,413	0,380	0,313	1,000	> another construct	Valid	
ROE	0,389	0,029	0,158	0,062	0,627	0,683	0,433	1,000	> another construct	Valid

Source: SPLS data in 2024

The outcomes of the cross loading value from table 2 show that each indicator has a cross loading value of 1.000 larger than another variable's cross-loading value indicators. So that this research already has good discriminant validity on its own variables. Examining the AVE value provides further insight about discriminant validity.

Table 3. AVE Value

No	Variable	AVE Value	Provision	Explanation
1	Insider Ownership	1,000	AVE > 0,50	Valid
2	Current Ratio	1,000	AVE > 0,50	Valid
3	Return on Equity	1,000	AVE > 0,50	Valid
4	Firm Value	1,000	AVE > 0,50	Valid
5	CSR	1,000	AVE > 0,50	Valid
6	CSR*Insider Ownership	1,000	AVE > 0,50	Valid
7	CSR*Current Ratio	1,000	AVE > 0,50	Valid
8	CSR*Return on Equity	1,000	AVE > 0,50	Valid

Source: SPLS data, 2024

Table 3 indicates that the AVE value is known of each variable is 1.000 > 0.50. Consequently, it may be said that any variable has good discriminant validity and meets the provisions > 0.50.

3. Reliability Test

Table 4. Reliability Test

No	Variable	Cronbach's Alpha	Composite Reliability	Provision	Explanation
1	IO	1,000	1,000	Cronbach's Alpha > 0,70	Reliable
2	CR	1,000	1,000	Composite Reliability > 0,70	Reliable
3	ROE	1,000	1,000	Cronbach's Alpha > 0,70	Reliable
4	NP	1,000	1,000	Composite Reliability > 0,70	Reliable
5	CSR	1,000	1,000	Cronbach's Alpha > 0,70	Reliable
6	CSR*IO	1,000	1,000	Composite Reliability > 0,70	Reliable
7	CSR*CR	1,000	1,000	Cronbach's Alpha > 0,70	Reliable
8	CSR*ROE	1,000	1,000	Composite Reliability > 0,70	Reliable

Source: SPLS data in 2024

Based on table 4, each variable's Cronbach's Alpha value is 1.000 > 0.70 and the Composite Reliability value of each variable has a value of 1.000 > 0.70. Each variable's Cronbach's Alpha and Composite Reliability values are > 0.70. These results indicate that each variable has met the provisions, consequently it may be concluded that each variable has a high degree of dependability.

4.1.2 Inner Model Test Results (Structural Model)

1. Determinant Coefficient (R)

Table 5. R-square Results

Variable	R-Square	Explanation
Firm Value (Y)	0.630	Moderate

Source: SPLS data, 2024

The result of the R-square value of 0.630 indicates that about 63% of the fluctuations in business value may be accounted for by the independent variables. The R-square result of 0.630 is included in the moderate category. This value is quite high, indicating considering the model's

good ability to explain firm value based on these variables. While the other 37% is clarified by further factors not included in the model that are explained in this study. Examples are leverage ratio variables, dividend policy, dividend payable, corporate governance, and the Company's efficient level.

2. Variance Inflation Factor (VIF)

Table 6. VIF Results

No	Variable	VIF	Provision	Explanation
1	IO	1,000	VIF < 5	Not Multicollinearity
2	CR	1,000	VIF < 5	Not Multicollinearity
3	ROE	1,000	VIF < 5	Not Multicollinearity
4	NP	1,000	VIF < 5	Not Multicollinearity
5	CSR	1,000	VIF < 5	Not Multicollinearity
6	CSR*IO	1,000	VIF < 5	Not Multicollinearity
7	CSR*CR	1,000	VIF < 5	Not Multicollinearity
8	CSR*ROE	1,000	VIF < 5	Not Multicollinearity

Source: SPLS data, 2024

VIF must be less than 5, because if it is more than 5, it indicates that there is collinearity between constructs. The Variance Inflation Factor (VIF) value of each variable is 1.000. The results of obtaining the VIF value of this study are below the value of 5, it can be concluded that the indicators contained in this study do not occur multicollinearity.

4.1.3 Hypothesis Test

Table 7. Path Coefficients Results

No	Variable	VIF	Provision	Explanation
1	IO	1,000	VIF < 5	Not Multicollinearity
2	CR	1,000	VIF < 5	Not Multicollinearity
3	ROE	1,000	VIF < 5	Not Multicollinearity
4	NP	1,000	VIF < 5	Not Multicollinearity
5	CSR	1,000	VIF < 5	Not Multicollinearity
6	CSR*IO	1,000	VIF < 5	Not Multicollinearity
7	CSR*CR	1,000	VIF < 5	Not Multicollinearity
8	CSR*ROE	1,000	VIF < 5	Not Multicollinearity

Source : SPLS Data, 2024

The results of the Path Coefficients have p-values which are used to ascertain the degree to which the independent variable affects the dependent variable. Subsequent to doing path coefficients, bootstrapping is carried out. Then the results are obtained to analyze the test of the influence between variables.

The results show that the original sample Insider Ownership (IO) on State Worth is positive 0.473 and significant p-value 0.020 <0.05. The original sample value of CR on State Worth is negative -0.201 and insignificant p-value 0.250 > 0.05. The original sample value of Return on Equity (ROE) on State Worth is positive 0.543 and insignificant p-value 0.097 > 0.05. The original sample value of Insider Ownership (IO) with Corporate Social Responsibility (CSR) on State Worth is negative -0.746 and significant p-value 0.035 <0.05. The original sample value of CR with Corporate Social Responsibility (CSR) on State Worth is negative -0.262 and a significant p-value 0.551 > 0.05. The original sample value of Return on Equity (ROE) with

Corporate Social Responsibility (CSR) on State Worth is positive 0.041 and a significant p-value of 0.900 > 0.05.

4.2 Discussion

The Effect of Insider Ownership on Firm Value

The findings of the first hypothesis (H1) test demonstrate that the Insider Ownership variable affects the state worth as measured by Tobin's Q, and that this effect is substantial. The investigator test findings demonstrate that a enterprise's worth increases with insider ownership. The test findings from this outcomes demonstrate that a company's worth increases with insider ownership. The value of the company is significantly impacted by the findings of the insider ownership investigation. The findings of this investigation align with previous research carried out (Akwila and Iryanto, 2017, p. 11), where One major factor affecting the enterprise's value is insider ownership. Insider Ownership or public ownership structure affects state worth because it can reflect the level of trust and commitment of management to enterprise performance.

Effect of Current Ratio on Company Value

The findings of testing the second hypothesis (H2) prove that the current ratio variable using the CR indicator has no effect and is insignificant to the worth of the enterprise proxied by Tobin's Q. This means that the small an intensify in the enterprise's CR is not indicative of its worth. This indicates that the enterprise's current ratio increase's magnitude can not accurately represent the enterprise's worth. The results showed that the Current Ratio has no significant influence on the value of the Company. If the current assets of a enterprise increase, there can be hoarding of funds or idle funds that are not processed by the company and are not used efficiently, thus hindering the enterprise's ability to optimize worth for shareholders. The existence of unutilized funds results in a decrease in earnings as a result of more assets being allocated to settle instantaneous debt which not appropriate for usage as a reference for selecting investments and does not affect company value. According to studies, this is the case (Windianti and Susetyo, 2021, p. 361). which claims that business worth is unaffected by the CR.

The Effect of Return on Equity on Company Value

The findings of testing the third hypothesis (H3) prove that the Return on Equity variable using the ROE indicator lacks any impact and is insignificant to the worth of the state proxied by Tobin's Q. This means that the size of ROE

cannot affect the worth of the state or cannot be a measure in the worth of the state. This means that the size of ROE cannot affect the worth of the state or cannot be a benchmark in the worth of the state. The decrease in ROE is caused by losses experienced by the company, while own capital has increased which results in a low ROE value which indicates the state's inability to earn profits for shareholders. This can reduce investor interest because the state's capacity to produce profits with its own capital has the potential to reduce stock demand and stock prices and company value. According to studies, this is the case by (Widiyanti and Susetyo, 2021, p. 361) which states that ROE possesses no impact on state worth

2 **Corporate Social Responsibility can moderate the effect of Insider Ownership on Firm Value**

Findings from the fourth hypothesis's testing (H₄) prove that the Corporate Social Responsibility (CSR) variable as moderation is able to moderate or enhance the bond amid Insider Ownership using public ownership indicators against the state's worth proxied by Tobin's Q. The findings of this investigation are consistent with the work carried out by the researcher. The results of this study are in line with research conducted by (Putra and Sunarto, 2021, p. 156) stated that CSR can lessen the impact of Insider Ownership on state worth. CSR can improve the company's reputation, build good relationships with various stakeholders, and increase public trust. Strong CSR actions can demonstrate the company's commitment to being socially and environmentally responsible which can reduce uncertainty and increase investor and public confidence. As a result, the company may experience a greater increase in value, even with high insider ownership, and the value of the Company also increases.

15 **Corporate Social Responsibility can moderate the effect of Current Ratio on Firm Value**

The findings of verifying hypothesis number five (H₅) demonstrate that the Corporate Social Responsibility (CSR) variable is unable to mitigate or lessen the association between the Current Ratio which uses public ownership indicators against the Company Value proxied by Tobin's Q. The findings of this investigation explain that CSR possesses a bad connection and weakens the relationship between the CR and State worth. The results of this study explain that CSR has a negative relationship and weakens the relationship between Current Ratio and Company value. The findings of this investigation are consistent with those of studies carried out by (Tumanan and Ratnawati, 2021, p.

134) shows that CSR disclosure incapable of reducing the impact of liquidity on state worth. Even though CSR disclosure is of any size, it does not materially alter the connection between liquidity and firm value. Companies, both with high and low liquidity levels, will still report their social responsibility in accordance with the Limited Liability Company Law No. 40 of 2007.

2 **Corporate Social Responsibility can moderate the effect of Return on Equity on Firm Value**

The findings of this investigation explain that CSR has a positive relationship and weakens the connection between state worth and return on equity, hence rejecting hypothesis number six (H₆). The study's findings are consistent with previous investigation (Tumanan and Ratnawati, 2021, p. 134) Tumanan & Ratnawati (2021) CSR disclosure is unable to moderate the effect of Return on Equity on state worth, which means that disclosure of corporate social responsibility lacks a significant impact on high or low profitability on increasing state worth.

5. Conclusion and Suggestion

5.1. Conclusion

Insider Ownership has an effect and is significant to the state worth. Current Ratio has no effect and is not significant to the value of the Company. Return on Equity lacks and is not significant to the value of the Company. Corporate Social Responsibility can moderate the effect of Insider Ownership on Company Worth. Corporate Social Responsibility is unable to moderate or weaken the relationship of Current Ratio to Company Value. Corporate Social Responsibility is unable to moderate or weaken the relationship between Return on Equity on Company Value.

5.2 Suggestion

Suggestions for further research can expand the scope of research not only on mining sector companies and increase the research period in order to obtain accurate research results in the long term and can add research variables such as dividend policy, dividend debt, corporate governance, and the Company's efficient level.

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