

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana *Islamic Corporate Social Responsibility*, *Investment Opportunity Set*, Dan Profitabilitas pada perusahaan yang terdaftar di Jakarta Islamic Index tahun 2013-2017 serta mengetahui pengaruh *Islamic Corporate Social Responsibility*, *Investment Opportunity Set*, Dan Profitabilitas terhadap Nilai Perusahaan.

Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi dari penelitian ini yaitu sebanyak 30 perusahaan yang terdaftar di Jakarta Islamic Index (JII) periode 2013-2017. Metode pemilihan sampel penelitian ini menggunakan metode purposive sampling dengan total 14 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi linier berganda.

Berdasarkan hasil penelitian bahwa sebagian besar yang terdaftar di Jakarta Islamic Index (JII) tahun 2013-2017, *Islamic Corporate Social Responsibility* termasuk dalam kategori sedang, untuk *Investment Opportunity Set* termasuk dalam kategori sangat rendah, Profitabilitas termasuk dalam kategori rendah, dan Nilai Perusahaan termasuk dalam kategori rendah. Secara parsial *Islamic Corporate Social Responsibility*, *Investment Opportunity Set*, Dan Profitabilitas berpengaruh terhadap Nilai Perusahaan. Dan secara simultan *Islamic Corporate Social Responsibility*, *Investment Opportunity Set*, Dan Profitabilitas berpengaruh terhadap Nilai Perusahaan.

Kata kunci: *Islamic Corporate Social Responsibility*, *Investment Opportunity Set*, Profitabilitas dan Nilai Perusahaan.

ABSTRACT

This study aims to provide an overview of islamic corporate social responsibility, investment opportunity set, and profitabilitas in state-owned companies listed on the Jakarta Islamic Index Exchange in 2013-2017 and to know the effect of islamic corporate social responsibility, investment opportunity set, and profitabilitas of firm value.

The research method that used in this study is descriptive verification method. The population of this study was 30 companies of state-owned companies which were listed on the IDX in the period 2013-2017. The method of selecting this study sample using a purposive sampling method with a total of 14 companies that meets the criteria. Data analysis was performed using the classic assumption test and hypothesis testing with multiple linear regression.

Based on the results of the study, most of state-owned companies listed on the IDX in 2013-2017 had Islamic Corporate Social Responsibility is included in the in the medium category, for the Investment Opportunity Set in state-owned companies is included in the low category, Profitabilitas is included in the low category, and Firm Value the low category. Partially, islamic corporate social responsibility, investment opportunity set, and profitabilitas has an effect on Firm Value. And simultaneously islamic corporate social responsibility, investment opportunity set, and profitabilitas affect the Firm Value.

Keyword: Islamic Corporate Social Responsibility, Investment Opportunity Set, Profitabilitas and Firm Value.