

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana *Leverage*, *Investment Opportunity Set* dan Pengungkapan *Islamic Social Reporting* (ISR) pada perusahaan yang terdaftar di *Jakarta Islamic Index* (JII) tahun 2014-2018 serta mengetahui pengaruh *Leverage*, *Investment Opportunity Set* dan Pengungkapan *Islamic Social Reporting* (ISR) terhadap Nilai Perusahaan.

Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi pada penelitian ini yaitu sebanyak 30 perusahaan yang terdaftar di *Jakarta Islamic Index* (JII) periode 2014-2018. metode pemilihan sampel penelitian ini menggunakan metode purposive sampling dengan total 11 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 2014-2018, *Leverage* termasuk dalam kategori rendah, untuk *Investment Opportunity Set* termasuk dalam kategori sangat rendah, Pengungkapan *Islamic Social Reporting* (ISR) termasuk dalam kategori sedang dan Nilai Perusahaan termasuk dalam kategori rendah. Secara parsial *Leverage*, *Investment Opportunity Set* dan Pengungkapan *Islamic Social Reporting* (ISR) berpengaruh terhadap Nilai Perusahaan. Dan secara simultan *Leverage*, *Investment Opportunity Set* dan Pengungkapan *Islamic Social Reporting* (ISR) berpengaruh terhadap Nilai Perusahaan.

Kata Kunci : *Leverage*, *Investment Opportunity Set*, Pengungkapan *Islamic Social Reporting* (ISR) dan Nilai Perusahaan.

ABSTRACT

This study aims to provide an overview of Leverage, Investment Opportunity Set and Disclosure of Islamic Social Reporting in state-owned companies listed on the Jakarta Islamic Index Exchange in 2014-2018 and to know the affect of Leverage, Investment Opportunity Set and Disclosure Islamic Social Reporting 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 Jakarta Islamic Index in the period 2014-2018. the method of selecting this study sample using a purposive sampling method with a total of 11 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 Jakarta Islamic Index in the period 2014-2018 had Leverage is included in the low category, Investment Opportunity Set is included in the very low category, Disclosure Islamic Social Reporting is included in the medium category, and Firm Value is included in the very low category. Partially, Leverage, Investment Opportunity Set and Disclosure Islamic Social Reporting has an affect on Firm Value. And simultaneously Leverage, Investment Opportunity Set and Disclosure Islamic Social Reporting affect the Firm Value.

Keyword : Leverage, Investment Opportunity Set, Disclosure of Islamic Social Reporting and Firm Value.