

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang *Islamic corporate governance*, *islamic corporate social responsibility*, dan Nilai Perusahaan pada bank umum syariah yang terdaftar di otoritas jasa keuangan periode 2015-2019. Serta mengetahui pengaruh *Islamic corporate governance* terhadap *Islamic corporate social responsibility* dan dampaknya terhadap nilai perusahaan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini adalah 14 bank umum syariah yang terdaftar di otoritas jasa keuangan periode 2015-2019. Teknik pengambilan sampel dilakukan dengan Teknik *purposive sampling* yang menghasilkan 10 bank umum syariah yang memenuhi kriteria. Analisis data dengan menggunakan uji normalitas, analisis jalur (Path Analysis), koefisien jalur, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah statistic uji parsial (uji t) menggunakan SPSS 25 for Windows.

Hasil penelitian menunjukkan bahwa *Islamic corporate governance* berpengaruh terhadap *Islamic corporate social responsibility*. *Islamic corporate governance* tidak berpengaruh terhadap nilai perusahaan. *Islamic corporate social responsibility* berpengaruh terhadap nilai perusahaan. *Islamic corporate governance* secara tidak langsung tidak berpengaruh terhadap nilai perusahaan melalui *Islamic corporate social responsibility* sebagai variabel intervening.

Kata kunci : *Islamic corporate governance*, *Islamic corporate social responsibility*, dan Nilai perusahaan.

ABSTRACT

This study aims to provide an overview of how Islamic corporate governance, islamic corporate Social Responsibility and company value in Sharia Banking listed on The Financial Services Authority (OJK) for the period 2015-2019. As well as knowing the effect of islamic corporate governance on islamic corporate social responsibility and its impact on firm value.

The research method used is descriptive method and verification method. The population of this study is 14 Sharia Banking listed on The Financial Services Authority (OJK) for the period 2015-2019. The sampling technique was carried out by purposive sampling method which resulted in 10 companies that met the criteria. The method of data analysis in this study is normality test, path analysis, path correlation, and coefficient of determination. While the hypothesis testing used is a partial test statistical method (t test) using SPSS 25 for Windows.

The results showed that islamic corporate governance had an effect on islamic corporate social responsibility, islamic corporate social responsibility does not effect on firm value, islamic corporate social responsibility had an effect on firm value and islamic corporate governance indirectly has no effect on firm value via islamic corporate social responsibility as an intervening variable.

Keywords: *Islamic corporate governance, Islamic corporate social responsibility, Firm Value*