

ABSTRACT

The basic goal of a company in its development is always trying to maximize the profitability and value of the company while remaining responsible for its obligations. Companies that are able to maintain the continuity of their business because investors will be interested in investing their capital. This study aims to examine how much influence the disclosure of Islamic Social Reporting has on Firm Value with Profitability as a moderating variable in companies listed on the Jakarta Islamic Index for the 2017-2021 period.

The research method used is descriptive analysis and verification. The population of this study is 30 companies listed on the Jakarta Islamic Index (JII) for the 2017-2021 period. The sample research method of this study used a purposive sampling method with a total of 12 companies that met the criteria. Data analysis was carried out using the classical assumption test and hypothesis testing with simple linear regression and the coefficient of determination.

The results of the study show that partially, the magnitude of the influence of Islamic Social Reporting has an effect on firm value, namely 51.26%. The magnitude of the influence of Islamic Social Reporting on Company Value with Profitability as a moderating variable is 87.0%.

Keywords: *Islamic Social Reporting, Profitability, Corporate Value*