ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *Islamic Corporate Governance* dan *Islamic Corporate Social Responsibility* terhadap nilai perusahaan dengan profitabilitas sebagai variabel intervening pada Bank Umum Syariah yang terdaftar di Otoritas Jasa Keuangan periode 2020-2024. Faktor-faktor yang diuji dalam penelitian ini meliputi *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility,* profitabilitas yang diproksikan dengan *Return on Assets* (ROA) dan nilai perusahaan yang diproksikan dengan *Economic Value Added* (EVA).

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Data yang digunakan berupa data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan Bank Umum Syariah. Teknik pengambilan sampel menggunakan purposive sampling sehingga diperoleh 10 Bank Umum Syariah dengan total 50 observasi. Analisis data dilakukan menggunakan metode *Structural Equation Modeling–Partial Least Squares* (SEM-PLS).

Hasil penelitian menunjukkan bahwa pengungkapan *Islamic Corporate Governance* tidak berpengaruh signifikan terhadap nilai perusahaan. Pengungkapan *Islamic Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap nilai perusahaan. Profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan. Profitabilitas mampu memediasi secara penuh pengaruh pengungkapan *Islamic Corporate Governance* terhadap nilai perusahaan serta memediasi secara parsial pengaruh pengungkapan *Islamic Corporate Social Responsibility* terhadap nilai perusahaan.

Kata Kunci: *Islamic Corporate Governance, Islamic Corporate Social Responsibility*, Nilai Perusahaan, Profitabilitas

ABSTRACT

This study aims to examine the effect of Islamic Corporate Governance and Islamic Corporate Social Responsibility disclosures on firm value with profitability as an intervening variable in Islamic Commercial Banks registered with the Financial Services Authority (OJK) during the 2020-2024 period. The variables examined in this study include Islamic Corporate Governance, Islamic Corporate Social Responsibility, profitability proxied by Return on Assets (ROA), and firm value proxied by Economic Value Added (EVA).

This study employed descriptive and verification methods with a quantitative approach. The data used were secondary data obtained from the annual reports and financial statements of Islamic Commercial Banks. The sampling technique used was purposive sampling, resulting in 10 Islamic Commercial Banks with a total of 50 observations. Data analysis was conducted using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method.

The results showed that Islamic Corporate Governance disclosure had no significant effect on firm value. Islamic Corporate Social Responsibility disclosure had a positive and significant effect on firm value. Profitability had a positive and significant effect on firm value. Profitability fully mediated the effect of Islamic Corporate Governance disclosure on firm value and partially mediated the effect of Islamic Corporate Social Responsibility disclosure on firm value.

Keywords: *Islamic Corporate Governance, Islamic Corporate Social Responsibility, Firm Value, Profitability.*