

ABSTRAK

Fakultas Ekonomi dan Bisnis
Program Studi S-1 Akuntansi
2020

Rangga Frimananda
121.2014.093

Pengaruh Kepemilikan Manajerial, Independensi Dewan Komisaris, Komite Audit dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan Dan Tinjauannya Dari Sudut Pandang Islam. (Studi Pada Perusahaan Financial Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2014-2018)

Penelitian ini bertujuan untuk mengetahui pengaruh Kepemilikan Manajerial, Independensi Dewan Komisaris, Komite Audit dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan. Penelitian ini menggunakan sampel perusahaan *Financial* pada Indeks LQ45 yang terdaftar di BEI periode tahun 2014-2018. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dan didapat 5 sampel perusahaan financial/perbankan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi Indonesian Stock Exchange (IDX). Metode analisis yang digunakan adalah regresi linier berganda dengan aplikasi program SPSS versi 25. Kepemilikan Manajerial dan komiter audit secara parsial berpengaruh positif terhadap nilai perusahaan. Independensi Dewan Komisaris tidak berpengaruh terhadap nilai perusahaan. Sementara *Corporate Social Responsibility* berpengaruh negatif terhadap nilai perusahaan. Sedangkan secara simultan Kepemilikan Manajerial, Independensi Dewan Komisaris, Komite Audit dan *Corporate Social Responsibility* berpengaruh terhadap Nilai Perusahaan. Secara keseluruhan dalam sudut pandang islam Kepemilikan Manajerial, Independensi Dewan Komisaris, Komite Audit dan *Corporate Social Responsibility* dan nilai perusahaan sudah memenuhi syariat islam dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan hadist.

Kata Kunci : Kepemilikan Manajerial, Independensi Dewan Komisaris, Komite Audit, *Corporate Social Responsibility* Nilai Perusahaan Perusahaan.

ABSTRACT

**Faculty of Economy and Business
S-1 of Accounting Major
2020**

**Rangga Frimananda
121.2014.093**

The Influence of Managerial Ownership, the Independence Board of Commissioners, Audit Committee and Corporate Social Responsibility Against the Value of Companies and Its Overview From the Islamic Perspective (2014 - 2018).

This study aims to determine the effect of Managerial Ownership, Independence of the Board of Commissioners, Audit Committee and Corporate Social Responsibility on Company Value. This study uses a sample of Financial companies on the LQ45 Index listed on the IDX for the period 2014-2018. The sampling technique used purposive sampling technique and obtained 5 samples of financial/banking companies. This study uses secondary data, namely the company's financial statements obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression with SPSS version 25 program application. Managerial ownership and audit committee partially have a positive effect on firm value. The independence of the Board of Commissioners does not affect the value of the company. Meanwhile, Corporate Social Responsibility has a negative effect on firm value. Meanwhile, simultaneously, Managerial Ownership, Independence of the Board of Commissioners, Audit Committee and Corporate Social Responsibility have an effect on Company Value. Overall, from the Islamic point of view, Managerial Ownership, Independence of the Board of Commissioners, Audit Committee and Corporate Social Responsibility and company values have met Islamic law in every supporting variable as stated in the Qur'an and hadith.

Keywords: Managerial Ownership, Independence of the Board of Commissioners, Audit Committee, Corporate Social Responsibility, Corporate Value of the Company.