

ABSTRAK

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Pengaruh Komite Audit, *Leverage*, Profitabilitas, dan *Corporate Social Responsibility* (CSR) Terhadap Nilai Perusahaan Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Sub Sektor Mobil dan Komponen yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021)

Penelitian ini bertujuan untuk menguji pengaruh Komite *Leverage*, Profitabilitas, dan *Corporate Social Responsibility* (CSR) Terhadap Nilai Perusahaan secara parsial maupun simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori sub sektor mobil dan komponen yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 12 perusahaan dan menggunakan metode *purposive sampling*. Hasil dari penelitian ini menunjukkan secara parsial Komite Audit dan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap Nilai Perusahaan. Sedangkan, *Leverage*, dan Profitabilitas, berpengaruh terhadap Nilai Perusahaan. Selanjutnya, secara simultan variabel Komite Audit, *Leverage*, Profitabilitas, dan *Corporate Social Responsibility* (CSR) berpengaruh terhadap Nilai Perusahaan. Serta secara keseluruhan dalam perspektif Islam bahwa Komite Audit, *Leverage*, Profitabilitas, dan *Corporate Social Responsibility* (CSR) berpengaruh terhadap Nilai Perusahaan sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadits.

Kata kunci: Komite Audit, *Leverage*, Profitabilitas, *Corporate Social Responsibility* (CSR) dan Nilai Perusahaan.

ABSTRACT

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The Influence Of Audit Commitees, Leverage, Profitability, and Corporate Social Responsibility (CSR) On Company Value and Its Review form An Islamic Point Of View (Study Of Car and Component Sub Sector Componies Listed On The Indonesia Stock Exchange In 2017-2021)

This study aims to examine the effect of the Leverage Committee, Profitability, and Corporate Social Responsibility (CSR) on Company Value partially or simultaneously. The research method used is quantitative research method and uses secondary data, namely companies in the category of automobile sub-sectors and components listed on the Indonesia Stock Exchange. The sample used was 12 companies and used purposive sampling method. The results of this study indicate that partially the Audit Committee and Corporate Social Responsibility (CSR) have no effect on Firm Value. Meanwhile, Leverage, and Profitability, have an effect on Firm Value. Furthermore, simultaneously the Audit Committee, Leverage, Profitability, and Corporate Social Responsibility (CSR) variables affect Firm Value. As well as overall in an Islamic perspective that the Audit Committee, Leverage, Profitability, and Corporate Social Responsibility (CSR) have an effect on Firm Value have fulfilled Islamic law as a whole in every variable that supports as stated in the Qur'an and Hadith.

Keywords: Audit Committee, Leverage, Profitability, Corporate Social Responsibility (CSR) and Company Value.