

ABSTRACT

This study aims to examine the effect of Islamic social responsibility disclosure and environmental performance on firm value with profitability as an intervening variable. This research focuses on Islamic Banks for the 2013-2015 period.

The sample used in this study is a Sharia Commercial Bank with the 2013-2015 study period. Data were collected using purposive sampling method and obtained a sample of 10 Islamic banks. The analytical tool used is the classic Assumption Test and path analysis with SPSS 17 software.

The test results show that (1) Islamic Corporate Social Responsibility has a significant positive effect on profitability (2) Environmental performance has a significant positive effect on profitability (3) Islamic Corporate Social Responsibility has a significant positive effect on firm value (4) Environmental performance has a positive and significant effect on value company (5) Profitability has a positive and significant effect on firm value (6) Islamic Corporate Social Responsibility does not have an indirect effect on the value of the company through profitability (7) Environmental performance indirectly influences the value of the company through profitability measured using ROE.

Keywords: *Islamic Social Responsibility Disclosure, Environmental Performance, Company Value, Profitability.*

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh *Islamic social responsibility disclosure* dan kinerja lingkungan terhadap nilai perusahaan dengan profitabilitas sebagai variabel perantara (intervening). Penelitian ini berfokus pada Bank Syariah periode 2013-2015.

Sampel yang digunakan dalam penelitian ini adalah Bank Umum Syariah dengan periode penelitian tahun 2013-2015. Data dikumpulkan dengan menggunakan metode purposive sampling dan diperoleh sampel sebanyak 10 perbankan syariah. Alat analisis yang digunakan adalah Uji Asumsi klasik dan *path analisis* dengan software SPSS 17.

Hasil pengujian menunjukkan bahwa (1) *Islamic Corporate Social Responsibility* berpengaruh signifikan positif terhadap profitabilitas (2) Kinerja lingkungan berpengaruh signifikan positif terhadap profitabilitas (3) *Islamic Corporate Social Responsibility* berpengaruh signifikan positif terhadap nilai perusahaan (4) Kinerja lingkungan berpengaruh positif dan signifikan terhadap nilai perusahaan (5) Profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan (6) *Islamic Corporate Social Responsibility* tidak berpengaruh secara tidak langsung terhadap nilai perusahaan melalui profitabilitas (7) Kinerja Lingkungan berpengaruh secara tidak langsung terhadap nilai perusahaan melalui profitabilitas diukur dengan menggunakan ROE.

Kata Kunci : *Islamic Social Responsibility Disclosure*, Kinerja Lingkungan, Nilai Perusahaan, Profitabilitas

