

## ***ABSTRACT***

***The Influence of Islamic Corporate Social Responsibility (ICSR), Investment  
Opportunity Set (IOS), Growth Opportunity (GO),  
and Financial Performance Against  
The value of the company***

*This study aims to examine the effect of Islamic corporate social responsibility (ICSR), investment opportunity set (IOS), growth opportunity (GO), and financial performance on firm value. This research was conducted on companies registered with Jakarta Islamic Index (JII) for the 2018-2022 period. The sample in this study was 11 companies selected using the purposive sampling method. The method of analysis in this study is multiple regression analysis which is processed using SPSS version 26 software. The results show that Islamic corporate social responsibility (ICSR) and investment opportunity set (IOS) affect firm value. Meanwhile, growth opportunity (GO) and financial performance does not affect firm value.*

*Keywords: Islamic Corporate Social Responsibility (ICSR), Investment Opportunity Set (IOS), Growth Opportunity (GO), Financial Performance, Firm Value*

## ABSTRAK

**Pengaruh *Islamic Corporate Social Responsibility (ICSR)*, *Investment Opportunity Set (IOS)*, *Growth Opportunity (GO)*,  
dan Kinerja Keuangan Terhadap  
Nilai Perusahaan**

Penelitian ini bertujuan untuk menguji pengaruh *islamic corporate social responsibility (ICSR)*, *investment opportunity set (IOS)*, *growth opportunity (GO)* dan kinerja keuangan terhadap nilai perusahaan. Penelitian ini dilakukan pada perusahaan yang terdaftar di *Jakarta Islamic Index (JII)* periode 2018-2022. Sampel pada penelitian ini sejumlah 11 perusahaan yang terpilih menggunakan metode *purposive sampling*. Metode analisis pada penelitian ini adalah analisis regresi berganda yang diolah menggunakan software SPSS versi 26. Hasil penelitian menunjukkan bahwa *islamic corporate social responsibility (ICSR)* dan *investment opportunity set (IOS)* berpengaruh terhadap nilai perusahaan. Sedangkan, *growth opportunity (GO)* dan kinerja keuangan tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Islamic Corporate Social Responsibility (ICSR)*, *Investment Opportunity Set (IOS)*, *Growth Opportunity (GO)*, Kinerja Keuangan, Nilai Perusahaan