

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh komite audit dan dewan komisaris terhadap nilai perusahaan melalui *Islamic Social Reporting* (ISR) sebagai variabel mediasi pada perusahaan terindeks syariah yang terdaftar di Jakarta *Islamic Index* (JII) selama periode 2020-2024. Metode yang digunakan adalah kuantitatif dengan regresi linier berganda, melibatkan sampel 130 perusahaan. Hasil penelitian ini menunjukkan bahwa komite audit berpengaruh positif signifikan terhadap nilai perusahaan, dewan komisaris berpengaruh positif signifikan terhadap nilai perusahaan. Hasil uji mediasi menunjukkan *Islamic Social Reporting* (ISR) memediasi (*full mediation*) pengaruh komite audit terhadap nilai perusahaan, dan *Islamic Social Reporting* (ISR) memediasi (*full mediation*) pengaruh dewan komisaris terhadap nilai perusahaan

Kata kunci : Komite Audit, Dewan Komisaris, Nilai Perusahaan, *Islamic Social Reporting* (ISR)



ABSTRACT

This study aims to analyze the influence of the audit committee and the board of commissioners on firm value through Islamic Social Reporting (ISR) as a mediating variable in Sharia-indexed companies listed on the Jakarta Islamic Index (JII) during the 2020-2024 period. The quantitative method used was multiple linear regression, involving a sample of 130 companies. The results of this study indicate that the audit committee has a significant positive effect on firm value, and the board of commissioners has a significant positive effect on firm value. The results of the mediation test indicate that Islamic Social Reporting (ISR) mediates (full mediation) the effect of the audit committee on firm value, and Islamic Social Reporting (ISR) mediates (full mediation) the effect of the board of commissioners on firm value.

Keywords: Audit Committee, Board of Commissioners, Firm Value, Islamic Social Reporting (ISR)

