

ABSTRAK

Nama : Nadiatul Muna
Program Studi : Ekonomi Syariah
Judul : Pengaruh *Good Corporate Governance*, *Maqashid Sharia* dan Profitabilitas Terhadap Nilai Perusahaan (Studi Empiris Pada Bank Umum Syariah Di Indonesia Periode 2019-2023)

Penelitian ini bertujuan untuk mengetahui persepsi investor pada Bank Umum Syariah di Indonesia, sangat penting dalam proses penanaman modal karena mempengaruhi tingkat kepercayaan dan keyakinan mereka terhadap institusi tersebut. Bank yang dianggap mematuhi prinsip-prinsip syariah, seperti larangan riba dan aktivitas spekulatif, serta memiliki dewan pengawas syariah yang aktif dan transparan, akan lebih dipercaya oleh investor. Maka perlunya peran *Good Corporate Governance*, *Maqashid Sharia* dan Profitabilitas terhadap Nilai Perusahaan. Pendekatan ini menggunakan pendekatan kuantitatif. Sampel pada penelitian ini adalah 9 Bank Umum Syariah. Instrumen yang digunakan untuk memperoleh data dalam Bank Umum Syariah dengan menggunakan skala nominal dan rasio. Penelitian ini menggunakan analisis regresi linier berganda didukung dengan uji chow, uji hausman, uji *lagrange multiplier*, uji asumsi klasik, uji t, uji F serta uji R^2 hitung menggunakan *software Eviews 10*. Hasil penelitian ini menunjukkan bahwa secara simultan, *Good Corporate Governance*, *Maqashid Sharia* dan Profitabilitas berpengaruh positif dan signifikan terhadap Nilai Perusahaan dan hasil uji parsial menunjukkan bahwa variabel *Good Corporate Governance* berpengaruh positif dan signifikan terhadap Nilai Perusahaan, variabel *Maqashid Sharia* berpengaruh positif dan tidak signifikan terhadap Nilai Perusahaan dan variabel Profitabilitas berpengaruh negatif dan signifikan terhadap Nilai Perusahaan.

Kata kunci : *Good Corporate Governance*, *Maqashid Sharia*, Profitabilitas, Nilai Perusahaan dan Bank Umum Syariah.

ABSTRACT

Name : Nadiatul Muna
Study Program : Graduate School of Islamic Economics
Title : *The Influence of Good Corporate Governance, Maqashid Sharia and Profitability on Company Value (Empirical Study on Islamic Commercial Banks in Indonesia for the 2019-2023)*

This research aims to determine investors' perceptions of Sharia Commercial Banks in Indonesia, which is very important in the capital investment process because it influences their level of trust and confidence in these institutions. Banks that are deemed to comply with sharia principles, such as the prohibition of usury and speculative activities, and have an active and transparent sharia supervisor board, will be more trusted by investors. So there is a need for the role of Good Corporate Governance, Maqashid Sharia and Profitability on Company Value. This approach uses a quantitative approach. The sample in this research was 9 Sharia Commercial Banks. The instrument used to obtain data in Sharia Commercial Banks uses a ratio scale. This research uses multiple linear regression analysis supported by the Chow test, Hausman test, Lagrange Multiplier test, Classical Assumption Test, t test, F test and calculated R² test using Eviews 10 software. The results of this research show that simultaneously, Good Corporate Governance, Maqashid Sharia and Profitability have a positive and significant effect on Company Value and partial test results show that the Good Corporate Governance variable has a positive and significant effect on Company Value, the Maqashid Sharia variable has a positive and insignificant effect on Company Value and the Profitability variable has a negative and significant effect on Company Value.

Keywords : *Good Corporate Governance, Maqashid Sharia, Profitability, Company Value and Sharia Commercial Banks*