ABSTRACT

This study aims to find empirical evidence of the influence of banking size, the size of the Board of Commissioners and the institutional ownership of the disclosure of Islamic Social Reporting. The dependent variable in this study is the disclosure of Islamic Social Reporting and the independent variable is the size of banking, the size of the Board of Commissioners and the institutional ownership.

This study uses 45 samples of Sharia Commercial Bank registered in Financial Services Authority (OJK) during the year 2012-2016. This research uses purposive sampling method and data are analyzed using multiple regression technique. Data in the form of secondary data is obtained from the websites of each Sharia Commercial Bank and annual sample banking reporting for five consecutive years.

The result of the research indicates that the size of the Board of Commissioners has a significant influence on the disclosure of Islamic Social Reporting, while the size of banking and institutional ownership have no effect on the disclosure of Islamic Social Reporting.

Keywords*: ISR Disclosure, Banking Size, Board of Commissioner Size, Institutional Ownership*

ASBSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang pengaruh ukuran perbankan, ukuran Dewan Komisaris dan kepemilikan institusional terhadap pengungkapan Islamic Social Reporting. Variabel dependen dalam penelitian ini adalah pengungkapan Islamic Social Reporting dan variabel indepnden adalah ukuran perbankan, ukuran Dewan Komisaris dan kepemilikan institusional.

Penelitian ini menggunakan 45 sampel Bank Umum Syariah yang terdaftar di Otoritas Jasa Keuangan (OJK) selama tahun 2012-2016. Penelitian ini menggunakan metode purposive sampling dan data dianalisis menggunakan teknik regresi berganda. Data yang berupa data sekunder diperoleh dari website masing-masing Bank Umum Syariah dan pelaporan tahunan perbankan sampel selama lima tahun berturut-turut.

Hasil penelitian menujukan bahwa ukuran Dewan Komisaris berpengaruh signifikan terhadap pengungkapan Islamic Social Reporting, sedangkan ukuran perbankan dan kepemilikan institusional tidak berpengaruh terhadap pengungkapan Islamic Social Reporting.

Kata Kunci: Pengungkapan ISR, Ukuran Perbankan, Ukuran Dewan Komisaris, Kepemilikan Institusional