

ABSTRAK

Perkembangan tanggung jawab sosial di Indonesia sampai saat ini menjadi sorotan paling penting. Pelaporan *Islamic Social Reporting* (ISR) adalah bentuk pelaporan tanggung jawab sosial sesuai dengan prinsip-prinsip syariah. Penelitian ini menguji pengaruh *Islamic Corporate Governance* dengan variabel ukuran dewan pengawas syariah dan keahlian dewan pengawas syariah untuk ISR kemudian untuk mengukur implikasi ISR terhadap kinerja keuangan.

Penelitian ini dilakukan pada bank umum syariah di Indonesia pada periode 2013-2017 dengan metode *purposive sampling*. Teknik analisis data menggunakan regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran dewan pengawas syariah berpengaruh signifikan terhadap pengungkapan ISR pada Bank Umum Syariah Indonesia, sedangkan keahlian dewan pengawas syariah tidak mempengaruhi ISR pada Bank Umum Syariah di Indonesia dan ISR berpengaruh signifikan terhadap Kinerja Keuangan.

Kata kunci: *Islamic Social Reporting, Islamic Corporate Governance, Kinerja Keuangan, Return on Asset.*

ABSTRACT

The development of social responsibility in Indonesia has to date become the most important spotlight. Islamic Social Reporting is a form of reporting of social responsibility in accordance with the principles of sharia. This study examines the influence of Islamic Corporate Governance with variables are syariah supervisory board and syariah expertise to ISR then to measure the ISR implication to financial performance.

This research is conducted at sharia commercial bank in Indonesia in period 2013-2017 with purposive sampling method. Data analysis technique use multiple linear regression.

The result of this research show that size of syariah supervisory board affect significantly on Islamic social reporting disclosure of sharia banking in Indonesia, while expertise of syariah supervisory board does not affect Islamic Social Reporting of Sharia banking in Indonesia and Islamic Social Reporting affect significantly on Financial Performance.

Keywords: *Islamic Social Reporting, Islamic Corporate Governance, Financial Performance, Return on Assets.*