

ABSTRACT

The purpose of this study was to analyze the effect of the size of board of commissioners, the board of directors, the sharia supervisory board, the audit committee and profitability on the disclosure of ethical identity of Islamic Banks in Indonesia by using Ethical Identity Index (EII) indexes.

The data used in this study was secondary data taken from Islamic Banks annual report from 2015-2018. Total sample consisted of 56 samples. To test the hypothesis, this study used multiple regression analysis by using SPSS ver. 22.

This study found that the disclosure of Islamic Bank's ethical identity in Indonesia were considered quite low. The size of board of directors significantly influenced the disclosure of ethical identity. While other factors: the size of board of commissioners, the sharia supervisory board, the size of audit committee, and profitability were found negatively significant to the disclosure of ethical identity.

Keywords : The Size of Commissioners Board, The Size of Directors Board, The Size of Sharia Supervisory Board, The Size of Audit Committee, Profitability, Disclosure of Ethical Identity.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran dewan komisaris, dewan direksi, dewan pengawas syariah, komite audit dan profitabilitas terhadap pengungkapan identitas etika Bank Syariah di Indonesia dengan menggunakan *Ethical Identity Index (EII)*.

Jenis data pada penelitian ini yaitu data sekunder yang didapat dari laporan tahunan bank syariah dari tahun 2015-2018. Total sampel yang digunakan sebanyak 56 sampel. Untuk melakukan uji hipotesis, penelitian ini menggunakan analisis regresi berganda yang diolah dengan SPSS versi 22.

Penelitian ini menunjukkan bahwa pengungkapan identitas bank syariah di Indonesia masih sangat rendah. Ukuran dewan direksi berpengaruh signifikan terhadap pengungkapan identitas etika bank syariah. Sedangkan dewan komisaris, dewan pengawas syariah, komite audit, dan profitabilitas tidak berpengaruh terhadap pengungkapan identitas etika bank syariah.

Kata Kunci : Ukuran Dewan Komisaris, Ukuran Dewan Direksi, Ukuran Dewan Pengawas Syariah, Komite Audit, Profitabilitas, Pengungkapan Identitas Etika.