

ABSTRACT

Islamic Social Reporting is the company's responsibility to stakeholders through various activities using a spiritual perspective. This study aims to examine the effect of Islamic Corporate Governance (ICG), Leverage, Profitability and Firm Size on Islamic Social Reporting (ISR). The population of this research is manufacturing companies registered in the Jakarta Islamic Index (JII) for the 2015-2018 period. Sampling using a purposive sampling method obtained a sample of 248. Observation of the analysis technique used is multiple linear analysis using SPSS version 25.0. The results showed that Islamic Corporate Governance (ICG) had a significant positive effect on the disclosure of Islamic Social Reporting. Leverage has a significant negative effect on the disclosure of Islamic Social Reporting. Profitability has a significant positive effect on the disclosure of Islamic Social Reporting. While the size of the company has a significant positive effect on the disclosure of Islamic Social Reporting.

Keywords: *Islamic Corporate Governance, Leverage, Profitability, Company size, Islamic Social Reporting.*

ABSTRAK

Islamic Social Reporting merupakan tanggung jawab perusahaan terhadap para *stakeholder* melalui berbagai kegiatan dengan menggunakan perspektif spiritual. Penelitian ini bertujuan untuk menguji pengaruh *Islamic Corporate Governance* (ICG), *Leverage*, Profitabilitas dan Ukuran perusahaan Terhadap *Islamic Social Reporting* (ISR). Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di *Jakarta Islamic Index* (JII) periode 2015-2018. Pengambilan sampel menggunakan metode *purposive sampling* diperoleh sampel sebanyak 248. Observasi teknik analisis yang digunakan adalah analisis linier berganda dengan menggunakan SPSS versi 25.0. Hasil penelitian menunjukkan bahwa *Islamic Corporate Governance* (ICG) berpengaruh positif signifikan terhadap pengungkapan *Islamic Social Reporting*. *Leverage* berpengaruh negatif signifikan terhadap pengungkapan *Islamic Social Reporting*. Profitabilitas berpengaruh positif signifikan terhadap pengungkapan *Islamic Social Reporting*. Sedangkan Ukuran perusahaan berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*.

Kata kunci : *Islamic Corporate Governance, Leverage, Profitabilitas, Ukuran perusahaan, Islamic Social Reporting.*