

ABSTRACT

Islamic Social Reporting is a form of corporate social responsibility reporting accountability in accordance with sharia principles in an Islamic economic perspective. Islamic Social Reporting emphasizes social justice related to reporting on the environment, minority interests, majority interests and employees according to the ISR index. The purpose of this study was to analyze the influence of company characteristics consisting of profitability, type of industry, company size, leverage, company age and environmental performance on the disclosure of Islamic Social Reporting in companies listed on the Jakarta Islamic Index.

This type of research is a quantitative study, the population of the study are 30 companies listed on the Jakarta Islamic Index peridoe 2015-2019. By using purposive sampling technique, namely sampling with certain criteria determined by the researcher, the research sample was obtained amounting to 55 samples. The data analysis technique used multiple linear regression.

The results of the study indicate that the variables of Profitability and Environmental Performance have a significant positive effect, Leverage and Company Age have a significant negative effect, Industry Type has a negative and insignificant effect, and company size has a positive and insignificant effect on the disclosure of Islamic Social Reporting.

Keywords: Islamic Social Reporting, Company Characteristics and Environmental Performance.

ABSTRAK

Islamic Social Reporting merupakan wujud akuntabilitas pelaporan tanggung jawab sosial perusahaan yang sesuai dengan prinsip syariah dalam perspektif ekonomi Islam. *Islamic Social Reporting* menekankan keadilan sosial terkait pelaporan mengenai lingkungan, kepentingan minoritas, kepentingan mayoritas dan karyawan sesuai indeks ISR. Tujuan penelitian ini adalah menganalisis pengaruh karakteristik perusahaan yang terdiri profitabilitas, jenis industri, ukuran perusahaan, *leverage*, umur perusahaan dan kinerja lingkungan terhadap pengungkapan *Islamic Social Reporting* pada perusahaan yang terdaftar di *Jakarta Islamic Index*.

Jenis penelitian ini merupakan penelitian kuantitatif, populasi penelitian adalah perusahaan yang listing di *Jakarta Islamic Index* periode tahun 2015-2019 yang berjumlah 30 perusahaan. Dengan menggunakan teknik sampel *purposive sampling* yaitu pengambilan sampel dengan kriteria tertentu yang ditetapkan peneliti didapatkan sampel penelitian berjumlah 55 sampel. Teknik analisis data menggunakan regresi linear berganda.

Hasil penelitian menyatakan bahwa variabel Profitabilitas dan Kinerja Lingkungan berpengaruh positif signifikan, *Leverage* dan Umur Perusahaan berpengaruh negatif signifikan, Jenis Industri berpengaruh negatif tidak signifikan, dan ukuran perusahaan berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*.

Kata kunci : *Islamic Social Reporting*, Karakteristik Perusahaan dan Kinerja Lingkungan.