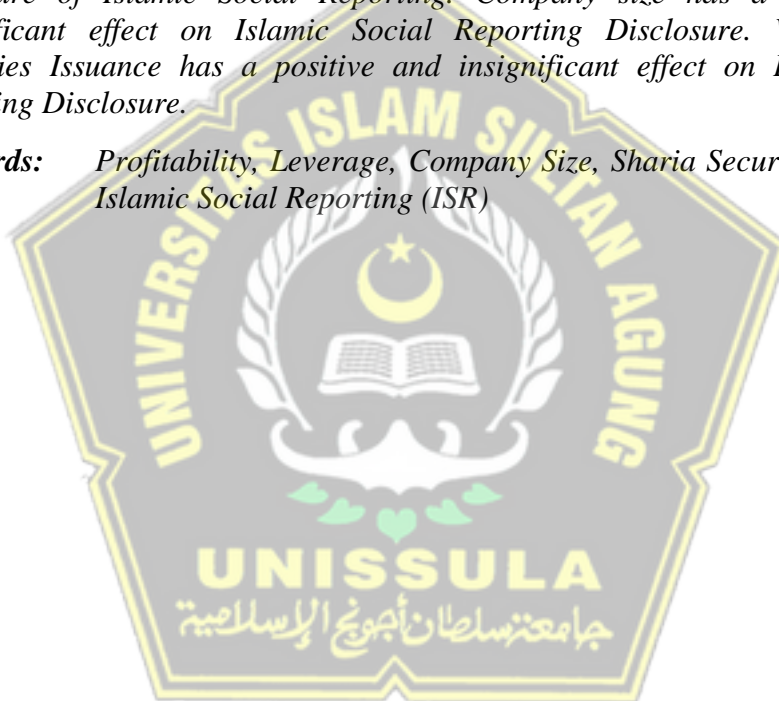


ABSTRACT

Islamic Social Reporting is an index of disclosure of corporate social responsibility to stakeholders through various activities in accordance with sharia principles. This study aims to examine the effect of Profitability, Leverage, Company Size, and Sharia Securities Issuance on Islamic Social Reporting (ISR) Disclosure. The population of this research is manufacturing companies registered in JII for the 2017-2019 period. Sampling using purposive sampling method during 2017-2019 obtained a sample of 48. The analysis technique used is multiple linear regression analysis using SPSS version 24.0. The results of this study indicate that Profitability has a significant positive effect on Islamic Social Reporting Disclosure. Leverage has a negative and insignificant effect on the disclosure of Islamic Social Reporting. Company size has a negative and insignificant effect on Islamic Social Reporting Disclosure. While, Sharia Securities Issuance has a positive and insignificant effect on Islamic Social Reporting Disclosure.

Keywords: *Profitability, Leverage, Company Size, Sharia Securities Issuance, Islamic Social Reporting (ISR)*



ABSTRAK

Islamic Social Reporting merupakan indeks pengungkapan tanggung jawab sosial perusahaan terhadap para stakeholder melalui berbagai kegiatan yang sesuai dengan prinsip-prinsip syariah. Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan, dan Penerbitan Surat Berharga Syariah terhadap Pengungkapan *Islamic Social Reporting (ISR)*. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di JII periode 2017-2019. Pengambilan sampel menggunakan metode *purposive sampling* selama tahun 2017-2019 diperoleh sampel sebanyak 48. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan SPSS versi 24.0. Hasil penelitian ini menunjukkan bahwa Profitabilitas berpengaruh positif signifikan terhadap Pengungkapan *Islamic Social Reporting*. *Leverage* berpengaruh negatif dan tidak signifikan terhadap pengungkapan *Islamic Social Reporting*. Ukuran Perusahaan berpengaruh negatif dan tidak signifikan terhadap Pengungkapan *Islamic Social Reporting*. Sedangkan Penerbitan Surat Berharga Syariah berpengaruh positif dan tidak signifikan terhadap Pengungkapan *Islamic Social Reporting*.

Kata Kunci: *Profitabilitas, Leverage, Ukuran Perusahaan, Penerbitan Surat Berharga Syariah, Islamic Social Reporting (ISR).*

