

ABSTRACT

Islamic Social Reporting (ISR) is a benchmark for reporting Islamic-based corporate social performance. ISR can be used as a consideration for Muslim investors in choosing Islamic stocks. This study was conducted to examine the effect of profitability, leverage, environmental performance and board size on the disclosure of Islamic Social Reporting (ISR). Profitability is proxied by Return On Asset (ROA) analysis, leverage is identified using Debt to Equity Ratio (DER) analysis, and environmental performance is measured from the publication of the PROPER program from the Ministry of Environment and Forestry (LHK). Meanwhile, the size of the board of commissioners is seen from the number of commissioners in the company. The sampling technique in this study using purposive sampling technique and obtained 17 samples of companies in JII70. The technique used to test the hypothesis is multiple linear regression analysis with the SPSS application. The results of this study prove that simultaneously ROA, DER, environmental performance and the size of the board of commissioners have an effect on ISR. Partially, ROA has a negative and insignificant effect on ISR, while DER has a positive and insignificant effect. The size of the board of commissioners has a significant positive effect on ISR, while the size of the board of commissioners has a negative and significant effect on ISR.

Keywords: ISR, Profitability, Leverage, Environmental Performance, Size of the Board of Commissioners.



ABSTRAK

Islamic Social Reporting (ISR) merupakan tolak ukur pelaporan kinerja sosial perusahaan yang berbasis islami. ISR dapat digunakan sebagai salah satu pertimbangan investor muslim dalam memilih saham syariah. Penelitian ini dilakukan untuk menguji pengaruh profitabilitas, *leverage*, kinerja lingkungan dan ukuran dewan komisaris terhadap pengungkapan *Islamic Social Reporting* (ISR). Profitabilitas diproksikan dengan analisis *Return On Asset* (ROA), *leverage* diidentifikasi menggunakan analisis *Debt to Equity Ratio* (DER), dan kinerja lingkungan diukur dari hasil publikasi program PROPER dari Kementerian Lingkungan Hidup dan Kehutanan (LHK). Sedangkan ukuran dewan komisaris dilihat dari jumlah dewan komisaris di perusahaan. Teknik pengambilan sampel pada penelitian ini menggunakan teknik *purposive sampling* dan diperoleh 17 Sampel perusahaan di JII70. Hasil penelitian ini membuktikan bahwa secara simultan variabel ROA, DER, kinerja lingkungan dan ukuran dewan komisaris berpengaruh terhadap ISR. Secara parsial, ROA berpengaruh negatif dan tidak signifikan terhadap ISR, sedangkan DER memiliki pengaruh positif dan tidak signifikan. Adapun ukuran dewan komisaris secara signifikan berpengaruh positif terhadap ISR, sedangkan ukuran dewan komisaris berpengaruh negatif dan signifikan terhadap ISR.

Kata kunci : ISR, Profitabilitas, *Leverage*, Kinerja Lingkungan, Ukuran Dewan Komisaris.