

ABSTRAK

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi pengungkapan *Islamic Social Reporting* pada perusahaan yang terdaftar di *Jakarta Islamic Index*. Faktor-faktor yang digunakan antara lain ukuran perusahaan, ukuran dewan komisaris, kinerja lingkungan, profitabilitas, dan *leverage*. Total sampel dalam penelitian ini adalah 39 perusahaan. Analisis data dilakukan dengan uji statistik deskriptif, uji asumsi klasik dan pengujian hipotesis dengan metode regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara bersama-sama variabel ukuran perusahaan, ukuran dewan komisaris, kinerja lingkungan, profitabilitas, dan *leverage* berpengaruh positif signifikan terhadap pengungkapan *Islamic Social Reporting*. Secara individu hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh positif signifikan terhadap pengungkapan *Islamic Social Reporting*, ukuran dewan komisaris berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*, kinerja lingkungan berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*, profitabilitas berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*, *leverage* berpengaruh positif tidak signifikan terhadap pengungkapan *Islamic Social Reporting*.

Kata kunci: *Islamic Social Reporting*, *Jakarta Islamic Index*, ukuran perusahaan, ukuran dewan komisaris, kinerja lingkungan, profitabilitas, dan *leverage*

ABSTRACT

This study aims to examine the factors that affect the disclosure of Islamic Social Reporting in companies listed on the Jakarta Islamic Index. Factors which are used include company size, board size, environmental performance, profitability, and leverage. The total samples of this study were 39 companies. Data analysis was performed with descriptive statistical test, test classic assumptions and hypothesis testing with multiple linear regression method. The results of this study showed that jointly variables company size, board size, environmental performance, profitability, and leverage significant positive effect on the disclosure of Islamic Social Reporting. Individual results of this study indicated that the size of the company were not significant positive effect on the disclosure of Islamic Social Reporting, board size were not significant positive effect on the disclosure of Islamic Social Reporting, environmental performance were not significant positive effect on the disclosure of Islamic Social Reporting, were not significant positive effect on the disclosure of Islamic Social Reporting, profitability were not significant positive effect on the disclosure of Islamic Social Reporting, and leverage were not significant positive effect on the disclosure of Islamic Social Reporting.

Keywords: *Islamic Social Reporting, Jakarta Islamic Index, company size, board size, environmental performance, profitability, and leverage.*