

## **ABSTRAKSI**

Penelitian ini bertujuan untuk menguji secara empiris dan menganalisis pengaruh ukuran perusahaan, profitabilitas, *leverage*, ukuran dewan komisaris, dan ukuran dewan pengawas syariah terhadap pengungkapan *Islamic social reporting*.

Sampel yang dijadikan obyek pengamatan berjumlah 11 perbankan syariah di Indonesia pada periode tahun 2012-2014 sehingga jumlah data penelitian yaitu 33 data. Metode analisis data menggunakan regresi linier berganda.

Hasil pengolahan dapat disimpulkan bahwa (1) *Size* (Ukuran Perusahaan) berpengaruh positif terhadap ISR; (2) Profitabilitas tidak berpengaruh signifikan terhadap ISR; (3) Leverage berpengaruh positif terhadap ISR; (4) Ukuran Dewan Komisaris berpengaruh signifikan dan negatif terhadap ISR; (5) Ukuran Dewan Pengawas Syariah tidak berpengaruh signifikan terhadap ISR. Angka koefisien determinasi (*Adjusted R Square*) sebesar 0,479 berarti bahwa ada kontribusi sebesar 47,9% dalam memprediksi ISR yang dijelaskan oleh *Size*, Profitabilitas, *Leverage*, Ukuran Dewan Komisaris dan Ukuran Dewan Pengawas Syariah

Saran yang diberikan untuk penelitian selanjutnya perlu melakukan penelitian dengan menggunakan variabel bebas lain yang berpotensi berpengaruh terhadap ISR, misalnya rasio aktivitas (total asset turnover, inventory turnover), rasio pertumbuhan (*price earning ratio*), rasio investasi (*Investment Opportunity Set*) dan rasio keuangan lainnya.

Kata Kunci : ukuran perusahaan, profitabilitas, *leverage*, komisaris, pengawas syariah dan *ISR*.

## **ABSTRACT**

*This study aims to examine empirically and analyze the effect of firm size, profitability, leverage, board size, and the size of the supervisory board of Islamic sharia on the disclosure of social reporting.*

*Samples are made the object of observation amounted to 11 Islamic banking in Indonesia in the period from 2012 to 2014 so that the amount of research data that is 33 data. Methods of data analysis using multiple linear regression.*

*Processing results can be concluded that (1) Size (Size Company) positive effect on the ISR; (2) Profitability no significant effect on the ISR; (3) Leverage significant and positive impact on the ISR; (4) Size of the Board of Commissioners significant and negative effect on the ISR; (5) The size of the Sharia Supervisory Board no significant impact on the ISR. Coefficient of determination (Adjusted R Square) of 0.479 means that there is a contribution of 47.9% in predicting the ISR described by Size, Profitability, Leverage, Size and Sharia Supervisory Board Size.*

*Suggestions are given for future research needs to conduct research using other variables that could potentially affect the ISR, for example, activity ratios (total asset turnover, inventory turnover), growth ratio (price earnings ratio), the ratio of investment (Investment Opportunity Set) and financial ratios more.*

*Keywords : company size, profitability, leverage, commissioner, superintendent of sharia and ISR.*