THE IMPACT OF ISLAMIC GOVERNANCE, LEVERAGE, AND COMPANY SIZE OF ISLAMIC SOCIAL REPORTING DISCLOSURES

By

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Abstract

This study was conducted to examine the influence of Islamic Governance, Leverage, and Corporate Size variables on the Disclosure of Islamic Social Reporting at Sharia (BUS) Commercial Banks in Indonesia that have operated their business activities in accordance with sharia principles from 2013-2017. The sample in this study was chosen using purposive sampling technique to obtain 11 BUS in Indonesia with observation period for five years. The analysis technique used in this research is multiple linear regression with 5% significance level. The results of this study show that the value of Adjusted R Square of 0.813 which means the ability of independent variables ie Islamic Governance, Leverage, and Company Size can explain the Disclosure of Islamic Social Reporting (ISR) of 81.3%. Based on the partial significance test shows that (1) Islamic Governance has no significant effect on Islamic Social Reporting Disclosure, (2) Leverage has no significant effect on Disclosure of Islamic Social Reporting, and (3) Company Size has significant effect on Islamic Social Reporting Disclosure. The limitations on research on the Disclosure of Islamic Social Reporting, is the difference in understanding from previous studies in reading the contents of the annual report.

Keywords: Islamic Governance, Leverage, Company Size, and Disclosure of Islamic Social Reporting

**PENGARUH *ISLAMIC GOVERNANCE, LEVERAGE,*
DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN
*ISLAMIC SOCIAL REPORTING***

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *Islamic Governance, Leverage,* dan Ukuran Perusahaan terhadap Pengungkapan *Islamic Social Reporting* pada Bank Umum Syariah (BUS) di Indonesia yang telah melaksanakan kegiatan operasional usahanya sesuai dengan prinsip-prinsip syariah dari tahun 2013-2017. Sampel pada penelitian ini dipilih menggunakan teknik *purposive sampling* sehingga diperoleh sebanyak 11 BUS di Indonesia dengan periode pengamatan selama lima tahun. Teknik analisis yang digunakan dalam penelitian ini adalah regresi linear berganda dengan taraf signifikansi 5%. Hasil penelitian ini menununjukan bahwa nilai *Adjusted R Square* sebesar 0,813 yang berarti kemampuan variabel independen yaitu *Islamic Governance, Leverage,* dan Ukuran Perusahaan dapat menerangkan Pengungkapan *Islamic Social Reporting* (ISR) sebesar 81,3%. Berdasarkan uji signifikansi variabel secara parsial menunjukan bahwa (1) *Islamic Governance* tidak berpengaruh signifikan terhadap Pengungkapan *Islamic Social Reporting,* (2) *Leverage* tidak berpengaruh signifikan terhadap Pengungkapan *Islamic Social Reporting,* dan (3) Ukuran Perusahaan berpengaruh signifikan terhadap Pengungkapan *Islamic Social Reporting.* Keterbatasan pada penelitian mengenai Pengungkapan *Islamic Social Reporting,* ialah adanya perbedaan pemahaman dari penelitian-penelitian terdahulu dalam membaca isi dari laporan tahunan.

Kata Kunci: *Islamic Governance, Leverage,* Ukuran Perusahaan, dan Pengungkapan *Islamic Social Reporting*