

ABSTRAK

Devi Wahyuni (19110068) : Pengaruh Tugas dan Tanggung Jawab Dewan Pengawas Syariah, Penerbitan Surat Berharga Syariah dan Ukuran Dewan Komisaris terhadap tingkat pengungkapan *Islamic Social Reporting (ISR)* pada Bank Syariah yang terdaftar di Bursa Efek Indonesia Periode 2018-2019.

Dosen Pembimbing : Murniati, SE., M.Si.,Ak.,CSRA

Metode pengumpulan data yang digunakan adalah data skunder yang diambil melalui website resmi idx (www.idx.co.id) atau website resmi Bank Syariah yang menjadi sampel dalam penelitian ini. Teknik analisis data dalam penelitian ini adalah Analisis Deskriptif, Analisis Asumsi Klasik, dan Analisis Linier Berganda. Berdasarkan penelitian yang dilakukan, terdapat 40 sampel yang dapat diolah datanya, dan hasil penelitian menunjukkan bahwa 3 variabel yang mempengaruhi *Islamic Social Reporting (ISR)* Bank Syariah yaitu: Tugas dan Tanggung Jawab Dewan Pengawas Syariah berpengaruh negatif dan signifikan, Penerbitan Surat Berharga Syariah berpengaruh positif dan signifikan dan Ukuran Dewan Komisaris berpengaruh negatif dan signifikan, selain dari 3 variabel tersebut dalam Uji Analisis Simultan (Uji-f) semua variabel dinyatakan berpengaruh terhadap *Islamic Social Reporting (ISR)* pada Bank Syariah.

Kata Kunci : Islamic Social Reporting (ISR), Dewan Pengawas Syariah, Penerbitan Surat Berharga, Ukuran Dewan Komisaris.

ABSTRACT

Devi Wahyuni (19110068) : The Influence of the Duties and Responsibilities of the Sharia Supervisory Board, Issuance of Sharia Securities and Size of the Board of Commissioners on the level of disclosure of Islamic Social Reporting (ISR) in Islamic Banks listed on the Indonesia Stock Exchange for the 2018-2019 period.

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The sampling technique in this research was purposive sampling, namely 40 samples consisting of Islamic banks registered on the IDX for the 2018-2022 period. The data collection method used is secondary data taken via the official IDX website (www.idx.co.id) or the official website of the sharia bank which is the sample in this research. The data analysis techniques in this research are Descriptive Analysis, Classical Assumption Analysis, and Multiple Linear Analysis. Based on the research conducted, there are 40 samples whose data can be processed, and the results show that there are 3 variables that influence Islamic Social Reporting (ISR) of Sharia Commercial Banks, namely: Duties and Responsibilities of the Sharia Supervisory Board have a negative and significant effect, Issuance of Sharia Securities has a positive and significant effect and the size of the Board of Commissioners has a negative and significant effect, apart from the 3 variables in the Simultaneous Analysis Test (f test) all variables are stated to have an effect on Islamic Social Reporting (ISR) in Sharia Commercial Banks.

Keywords: Islamic Social Reporting (ISR), Sharia Supervisory Board, Securities Issuance, Size of the Board of Commissioners.