

ABSTRAK

Afriansyah, NIM 20110017, “Pengaruh Ukuran Perusahaan, Profitabilitas, *Leverage* dan Dewan Pengawas Syariah Terhadap Pengungkapan *Islamic Social Reporting* (ISR) (Studi Bank Umum Syariah Yang Ada Di Indonesia Periode 2018-2022)”. Dibimbing oleh Pembimbing Skripsi Ibu Murniati, SE, M.Si, Ak, CSRA.

Permasalahan dalam penelitian ini adalah masih rendahnya tingkat pengungkapan *Islamic Social Reporting* pada perusahaan Bank Umum syariah di Indonesia. Penelitian ini bertujuan untuk mengetahui pengaruh variabel ukuran perusahaan, profitabilitas, leverage dan dewan pengawas syariah terhadap pengungkapan *Islamic Social Reporting* (ISR) pada Bank Umum Syariah tahun 2018-2022. Jenis data dalam penelitian ini adalah data sekunder yang diperoleh dari laman resmi Bank Umum Syariah dan Bursa Efek Indonesia (BEI). Teknik analisis data yang digunakan pada penelitian ini meliputi Analisis Statistik Deskriptif, Uji Asumsi Klasik, dan Uji Hipotesis dengan bantuan aplikasi SPSS 26. Hasil pada penelitian ini menunjukkan bahwa secara parsial (Uji t) variabel ukuran perusahaan berpengaruh positif signifikan terhadap *Islamic Social Reporting* (ISR). Secara parsial variabel *leverage* (DER) berpengaruh positif signifikan terhadap *Islamic Social Reporting* (ISR). Secara parsial variabel profitabilitas (ROA) tidak berpengaruh terhadap *Islamic Social Reporting* (ISR). Secara parsial variabel Dewan Pengawas Syariah (DPS) tidak berpengaruh terhadap pengungkapan *Islamic Social Reporting* (ISR). Secara simultan (Uji F) variabel ukuran perusahaan, profitabilitas, *leverage*, dan dewan pengawas syariah berpengaruh signifikan terhadap pengungkapan *Islamic Social Reporting* (ISR).

Kata Kunci : *Islamic Social Reporting* (ISR), Ukuran Perusahaan, Profitabilitas, *Leverage*, Dewan Pengawas Syariah

ABSTRACT

Afriansyah, NIM 20110017, "The Effect of Company Size, Profitability, Leverage and Sharia Supervisory Board on Islamic Social Reporting (ISR) Disclosure (Study of Sharia Commercial Banks in Indonesia for the 2018-2022 Period)". Supervised by Thesis Supervisor Mrs. Murniati, SE, M.Si, Ak, CSRA.

The problem in this study is the low level of Islamic Social Reporting disclosure in Islamic Commercial Bank companies in Indonesia. This study aims to determine the effect of variable company size, profitability, leverage and sharia supervisory board on the disclosure of Islamic Social Reporting (ISR) at Sharia Commercial Banks in 2018-2022. The type of data in this study is secondary data obtained from the official website of Sharia Commercial Banks and the Indonesia Stock Exchange (IDX). Data analysis techniques used in this study include Descriptive Statistical Analysis, Classical Assumption Test, and Hypothesis Test with the help of **SPSS 26** application. The results in this study show that partially (t-test) the variable size of the company has a significant positive effect on Islamic Social Reporting (ISR). Partially, variable leverage (DER) has a significant positive effect on Islamic Social Reporting (ISR). Partially, the variable profitability (ROA) has no effect on Islamic Social Reporting (ISR). Partially, the Sharia Supervisory Board (DPS) variable has no effect on the disclosure of Islamic Social Reporting (ISR). Simultaneously (Test F) the variables of company size, profitability, leverage, and sharia supervisory board have a significant effect on Islamic Social Reporting (ISR) disclosure.

Keywords : Islamic Social Reporting (ISR), Company Size, Profitability, Leverage, Sharia Supervisory Board