

PENGUNGKAPAN *ISLAMIC SOCIAL REPORTING* PADA BANK SYARIAH di INDONESIA DAN MALAYSIA PERIODE 2016 - 2018

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, *leverage*, ukuran dewan komisaris dan jumlah dewan pengawas syariah terhadap *Islamic Social Reporting* bank syariah di Indonesia dan Malaysia selama periode tahun 2016 - 2018. Variabel dependen dalam penelitian ini adalah *Islamic Social Reporting*. Sedangkan variabel independennya adalah profitabilitas, *leverage*, ukuran dewan komisaris dan jumlah dewan pengawas syariah.

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan kausal. Populasi dalam penelitian ini mencakup seluruh bank umum syariah. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 12 unit Bank Syariah di Indonesia dan 15 unit Bank Syariah di Malaysia. Analisis data untuk menguji hipotesis yang digunakan adalah regresi berganda.

Hasil penelitian menyatakan ukuran dewan komisaris berpengaruh dan signifikan terhadap *islamic social reporting* bank syariah di Indonesia dan Malaysia. Selanjutnya, profitabilitas, *leverage*, dan jumlah dewan pengawas syariah tidak berpengaruh signifikan terhadap *islamic social reporting* bank syariah di Indonesia dan Malaysia.

Kata Kunci : Profitabilitas, Leverage, Ukuran Dewan Komisaris, Jumlah Dewan Pengawas Syariah, *Islamic Social Reporting*, Perbankan Syariah

**DISCLOSURE OF ISLAMIC SOCIAL REPORTING IN SHARIA BANKS IN
INDONESIA AND MALAYSIA, PERIOD 2016 - 2018**

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ABSTRACT

The purpose of this study was to analyze the effect of profitability, leverage, board size and the number of sharia supervisory boards on Islamic Social Reporting of Islamic banks in Indonesia and Malaysia during the period 2016 - 2018. The dependent variable in this study is Islamic Social Reporting. While the independent variables are profitability, leverage, board size and the number of sharia supervisory boards.

This research is a quantitative study with a causal approach. The population in this study includes all Islamic commercial banks. Samples were selected using the purposive sampling method and 12 Islamic Bank units in Indonesia and 15 Islamic Bank units in Malaysia were obtained. The statistical method used in this study was multiple regression.

The results of the study stated that the size of the board of commissioners had significant and significant influence on Islamic social reporting of Islamic banks in Indonesia and Malaysia. Furthermore, profitability, leverage, and the number of sharia supervisory boards do not significantly influence the Islamic social reporting of Islamic banks in Indonesia and Malaysia.

Keywords: Profitability, Leverage, Board of Commissioners Size, Number of Sharia Supervisory Board, Islamic Social Reporting, Islamic Banking