

ABSTRACT

Islamic Social Reporting (ISR) is a benchmark for reporting Islamic-based social performance to companies. Islamic Social Reporting (ISR) is an index of social responsibility disclosure that is a specific indicator of Islamic principles.

The purpose of this study is to analyze and determine whether company size, profitability and leverage have a partial and simultaneous influence on Islamic Social Reporting.

The population used in this study is 14 Islamic banks in Indonesia that have been registered with the Financial Services Authority (OJK) for the 2016-2019 period. The total sample obtained was 40 samples. This study used a purposive sampling method over a period of 4 years. The data analysis model used is descriptive analysis and multiple regression analysis.

This research uses quantitative methods. The data used in this study were obtained from secondary data. Secondary data is data whose information is obtained indirectly from the company. Sources of data used by using observation.

Based on the results of the research that has been done, it is known that each independent variable in this study has a simultaneous effect on the dependent variable. Whereas in the partial test, all variables of company size, profitability and leverage partially influence the ISR. Investors are expected to be able to invest in banks that disclose the ISR well.

Keywords: Company Size, Profitabilty, Leverage, Islamic Social Reporting