

ABSTRACT

Islamic Corporate Social Responsibility disclosure (ICSR) is a reporting of corporate social responsibility using sharia principles. Disclosure of social responsibility must be appropriate based on the values of the concept of Maqashid Shari'ah. For sharia-based companies, use Islamic Social Reporting (ISR) in reporting corporate social responsibility. The entire implementation of social responsibility that has been carried out by the company will announce it to the public through social disclosure in the annual report issued by the company.

This study aimed to determine the effect of company size, company age and Investment Account Holder (IAH) on Islamic Corporate Social Responsibility disclosure (ICSR). The population in this study is Sharia Commercial Banks registered with the Otoritas Jasa Keuangan (OJK) during the 2016-2019 period. The sample method used was purposive sampling technique. The sample in this study amounted to 13 Islamic Commercial Banks registered with the Otoritas Jasa Keuangan (OJK) for a period of 4 years so that the total data obtained was 52 data. This analysis used panel data regression analysis techniques using the Eviews 11 application.

The test result of this study indicated that company size, company age and Investment Account Holder (IAH) intensity simultaneously influenced Islamic Corporate Social Responsibility disclosure (ICSR). Partially, company size intensity positively affected Islamic Corporate Social Responsibility disclosure (ICSR), while company age and Investment Account Holder (IAH) did not affect Islamic Corporate Social Responsibility disclosure (ICSR).

Keywords: Company Size, Company Age, Investment Account Holder, Islamic Corporate Social Responsibility disclosure