ABSTRACT

Islamic Social Reporting (ISR) is a company's obligation to disclose its social and economic impacts and to be accountable for the surrounding environment with Islamic principles. ISR arises because of the limitations of CSR on conventional companies. Based on legitimacy theory, ISR reported by Islamic entities must be maximally disclosed and in accordance with Islamic values. However, in reality, there are many companies that disclose their ISR to be less than optimal and even some companies commit deviations that do not reflect Islamic values. This study aims to determine whether the factors of frequency of sharia supervisory board meetings, profitability and issuance of Islamic securities has an influence on the disclosure of Islamic Social Reporting.

This type of research is quantitive with the population are all Islamic commercial banks in Indonesia registered with the Financial Services Authority for the period 2014-2019. There are 11 companies selected as samples based on purposive sampling method so that the total samples are 66 within 2014-2019 period. This research uses panel data regression analysis method which is tested using Eviews 11 software.

The results in this study showed that the frequency of sharia supervisory board meetings, profitability and issuance of Islamic securities has a simultaneous effect on Islamic Social Reporting disclosure. Partially, the issuance of Islamic securities has a positive effect on ISR disclosure, while frequency of sharia supervisory board meetings and profitability have no significant effect on ISR disclosure. This results can be used as knowledge for companies that the issuance of Islamic securities can be a tool for Islamic banks to be able to fully disclose Islamic Social Reporting, and it is hoped that the government will make official standard rules regarding social responsibility reporting for Islamic entities.

***Keywords** : Islamic Social Reporting (ISR), sharia supervisory board, profitability, Islamic securities*

.