

## **ABSTRACT**

*Corporate Social Responsibility refers to social responsibility, social welfare and management of the quality of life of the community, in this situation it is no longer voluntary but mandatory for companies to implement and report it in the sustainability report. In practice, the implementation of corporate social responsibility disclosure is still not perfect because there are still many companies that are not good at disclosing corporate social responsibility which is calculated using 148 standard GRI items.*

*This study aims to determine the effect of Islamic corporate governance, sharia compliance and firm size on corporate social responsibility disclosure at Islamic commercial banks for the 2018-2021 period both partially and simultaneously. The object of this research is Islamic commercial banks registered with the Financial Services Authority for the period 2018-2021. The sampling technique with purposive sampling obtained 10 Islamic banks with a total of 40 data. The data analysis method uses panel data regression analysis with Eviews 12 software because the research data is cross section and time series information.*

*The results of this study indicate that the variables of Islamic corporate governance, Islamic income ratio, profit sharing ratio, zakat performance ratio and firm size simultaneously affect corporate social responsibility. However, in partial research results, only the firm size variable has a positive effect on corporate social responsibility disclosure.*

**Keywords** : *corporate social responsibility, firm size, Islamic corporate governance, sharia compliance.*