

ABSTRACT

Islamic Social Reporting (ISR) is standard disclosure responsibility social companies based Sharia. ISR is an extension of social reporting covers not only about the company's role in the economy, but also the company's role in the spiritual perspective. The purpose of this reseach is to test and find empirical evidence of the factors that influence the Islamic Social Reporting disclosure includes Investment Account Holders (IAH), profitability, size of council commercial, size of the company (size), and size of the council supervisor sharia .the population of this reseach is Islamic banks which listed in Indonesian bank in the period 2011-2015. Purposive sampling is the methods used for selecting the sample in this research.so that obtained a sample of 9 BUS with the amount of data as much as 45 data. The analysis tool used is multiple regression analysis SPSS 20 with the fulfillment of the classic assumption test.

The results of this reseach indicate that profitability and size of company (size) positive significant effect on the disclosure of Islamic Social Reporting. While Investment Account Holder, size of council commercial, and size of council supervisor Sharia no significant effect on disclosure Islamic Social Reporting.