

## ABSTRAK

Tujuan dari penelitian ini adalah untuk membandingkan pengaruh *Corporate Governance* terhadap pengungkapan *Islamic Social Reporting* (ISR) pada perusahaan non-keuangan di Indonesia dan Malaysia. Subjek penelitian ini adalah laporan tahunan yang diterbitkan oleh perusahaan non-keuangan yang terdaftar dalam Daftar Efek Syariah (DES) di Indonesia dan SCC di Malaysia pada tahun 2015 untuk mendapatkan sampel 167 perusahaan non-keuangan di Indonesia dan di Malaysia dengan menggunakan metode purposive sampling. Karakteristik corporate governance yang diuji adalah pengaruh *Cross-directorship*, *Gender Diversity*, *Educational Background*, *Audit Quality* dan *Audit Opinion*. Hasil penelitian menunjukkan bahwa *Audit Quality* berpengaruh positif signifikan terhadap pengungkapan ISR pada perusahaan non-keuangan di Indonesia tetapi berpengaruh negatif signifikan pada perusahaan non-keuangan di Malaysia. *Educational Background* berpengaruh positif signifikan pada perusahaan non keuangan di Malaysia tetapi berpengaruh negatif signifikan pada perusahaan non-keuangan di Indonesia. *Cross-directorship*, *Gender Diversity* dan *Audit Opinion* berpengaruh negatif signifikan terhadap pengungkapan ISR baik pada perusahaan non-keuangan di Indonesia maupun di Malaysia.

Kata kunci: *Cross-directorship*, *Gender Diversity*, *Educational Background*, *Audit Quality*, *Audit Opinion*, *Islamic Social Reporting*

## **ABSTRACT**

*The aim of this study is to compare the influence of corporate governance on the disclosure of Islamic Social Reporting (ISR) to non-financial companies in Indonesia and Malaysia. This research subject is the annual report published by non-financial companies listed in the List of Sharia Securities (DES) in Indonesia and SCC in Malaysia in 2015 in order to obtain a sample of 167 non-financial companies in Indonesia and in Malaysia by using purposive sampling method. Corporate governance's characteristics that were tested consists of Cross-directorship, Gender Diversity, Educational Background, Audit Quality and Audit Opinion. The results showed that Audit Quality had a significant positive effect on ISR disclosure to non-financial companies in Indonesia but had a significant negative effect on non-financial companies in Malaysia. Educational Background has a significant positive effect on non-financial companies in Malaysia but has a significant negative effect on non-financial companies in Indonesia. Cross-directorship, Gender Diversity and Audit Opinion have a significant negative effect on ISR disclosure to non-financial companies in Indonesia as well as in Malaysia.*

*Keywords : Cross-directorship, Gender Diversity, Educational Background, Audit Quality, Audit Opinion, Islamic Social Reporting*