

ABSTRACT

This study aims to analyze the influence of the size of the company size, the age of the company, the size of the Syariah Supervisory Board and the number of independent commissioners to Islamic Social Reporting (ISR) at the Sharia Commercial Bank in Indonesia for the period 2012-2016. This study uses secondary data by taking samples on Sharia Banking in Indonesia registered at Bank Indonesia in 2012-2016. This study uses purposive sampling method, the number of samples obtained is 13 banks in 5 years of research. Data analysis used in this research is multiple regression analysis with program eviews 9.

Based on the analysis that has been done to obtain the result that the size of the company (size) and Age Company have a significant positive effect on Islamic Social Reporting (ISR). While the size of the Syariah Supervisory Board and the number of Independent Commissioners have no effect on Islamic Social Reporting (ISR).

Keywords: Company Size, Corporate Age, Syariah Supervisory Board Size, Number of Independent Commissioners and Islamic Social Reporting (ISR)