

## INTISARI

Penelitian ini bertujuan untuk memberikan gambaran dan bukti empiris tentang pengaruh profitabilitas, ukuran dewan pengawas syariah, komposisi dewan komisaris independen, *leverage*, dan likuiditas terhadap pengungkapan *Islamic Social Reporting* (ISR) pada bank syariah di Indonesia. Populasi dari penelitian ini adalah bank syariah di Indonesia yang mengungkapkan *annual report* pada kurun waktu 2011-2016. Total sampel sebanyak 10 bank syariah yang diperoleh dari *purposive sampling*.

Hasil dari penelitian ini menunjukkan bahwa profitabilitas, ukuran dewan pengawas syariah, komposisi dewan komisaris independen, likuiditas berpengaruh positif terhadap pengungkapan *Islamic Social Reporting* (ISR) sedangkan *leverage* tidak berpengaruh terhadap pengungkapan *Islamic Social Reporting*.

Kata kunci : profitabilitas, ukuran dewan pengawas syariah, komposisi dewan komisaris independen, *leverage*, likuiditas dan ISR

## **ABSTRAK**

*This study aimed to examine the the influence of profitability, the size of the sharia supervisory board, composition of the board of independent commissioners, leverage , and liquidity to disclosure of islamic social reporting (ISR) on sharia bank in Indonesia. Population in this study are sharia bank in Indonesia that publish annual report period 2011-2016. The total number of sampel in study were 10 sharia bank in Indonesia by using purposive sampling method.*

*The result of research shows that profitabiliti, the size of the sharia supervisory board, composition of the board of independent commissioners, and liquidity have a positive effects on the disclosure of Islamic Social Reporting, while of leverage do not have effect the disclosure of Islamic Social Reporting.*

*Keywords : profitability, the size of the sharia supervisory board, composition of the board of independent commissioners, leverage , liquidity and ISR*