

INTISARI

Penelitian ini bertujuan untuk memberikan gambaran dan bukti empiris tentang pengaruh *Investment Account Holder*, Profitabilitas, Ukuran Perusahaan, Ukuran Komite Audit Dan Likuiditas Terhadap Pengungkapan *Islamic Social Reporting*. Populasi dari penelitian ini adalah bank umum syariah di Indonesia yang mengungkapkan *annual report* pada kurun waktu 2011-2017. Total sampel sebanyak 9 bank umum syariah yang diperoleh dari *purposive sampling*. Alat analisis yang digunakan dalam penelitian ini adalah SPSS 21.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa likuiditas berpengaruh negatif, dan ukuran komite audit berpengaruh positif terhadap pengungkapan *Islamic Social Reporting* (ISR). Sedangkan *investment account holder*, profitabilitas, ukuran perusahaan tidak berpengaruh terhadap pengungkapan *Islamic Social Reporting* (ISR).

Kata kunci : *investment account holder*, profitabilitas, ukuran perusahaan, komite audit, likuiditas dan *Islamic Social Reporting* (ISR).

ABSTRACT

This study aims to provide an overview and empirical evidence about the effect of Investment Account Holder, Profitability, Company Size, Audit Committee Size and Liquidity To The Islamic Social Reporting Disclosure. The population of this study is a sharia banks in Indonesia which discloses the annual report in the period 2011-2017. The total sample of 9 sharia banks was obtained from purposive sampling. Analysis tool used in this study is the SPSS 21.

Based on the analysis that have been made the results are the liquidity has a negative effect, and the size of the audit committee has a positive effect to the Islamic Social Reporting (ISR) disclosure. While the investment account holder, profitability, size of the company does not affect to the Islamic Social Reporting (ISR) disclosure.

Keywords: *investment account holder, profitability, company size, audit committee, liquidity and Islamic Social Reporting (ISR).*