

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh ukuran Komite Audit, Komposisi Dewan Komisaris Independen, ukuran Dewan Pengawas Syariah, Kepemilikan Manajerial, *Leverage*, dan Likuiditas terhadap pengungkapan *Islamic Social Reporting (ISR)* pada perbankan syariah di Indonesia. Subjek penelitian ini adalah *annual report* yang dipublikasikan oleh perbankan syariah di Indonesia secara berturut-turut pada tahun 2011-2014 sehingga diperoleh sampel sebanyak 11 bank syariah di Indonesia dengan menggunakan metode *purposive sampling*.

Hasil penelitian menunjukkan variabel ukuran Komite Audit, *Leverage* berpengaruh positif signifikan terhadap pengungkapan ISR pada perbankan syariah di Indonesia. Sedangkan variabel Kepemilikan manajerial, Likuiditas berpengaruh negatif signifikan terhadap pengungkapan ISR serta Komposisi Dewan Komisaris Independen dan Ukuran Dewan Pengawas Syariah tidak berpengaruh terhadap ISR pada perbankan syariah di Indonesia.

Kata kunci: ukuran Komite Audit, komposisi Dewan Komisaris Independen, ukuran Dewan Pengawas Syariah, Kepemilikan Manajerial, *Leverage*, Likuiditas dan ISR.

ABSTRACT

This study aimed to examine the effect of the size of the Audit Committee, the composition of the Board of Independent Commissioners, the size of the Sharia Supervisory Board, Managerial Ownership, Leverage and Liquidity on the disclosure of Islamic Social Reporting (ISR) on perbankan sharia in Indonesia. This research subject is the annual report published by the Islamic banking in Indonesia in a row in 2011-2014 in order to obtain a sample of 11 Islamic banks in Indonesia by using purposive sampling method.

The results showed the variable size of the Audit Committee, Leverage significant positive effect on the disclosure of ISR on Islamic banking in Indonesia. While variable managerial ownership, liquidity significant negative effect on the disclosure of ISR as well as the composition of the Board of Independent Commissioners and the size of the Sharia Supervisory Board does not affect the ISR on Islamic banking in Indonesia.

Keywords: the size of the Audit Committee, the composition of the Board of Independent Commissioners, the size of the Sharia Supervisory Board, Managerial Ownership, Leverage, Liquidity and ISR.