

ABSTRACT

This study aimed to analyze the disclosure of ISR in Islamic banking in Indonesia and Malaysia, two countries with a Muslim majority population and has the development of Islamic financial institutions is high. In addition, this study also wants to examine the factors that affect the disclosure of ISR in Islamic banks to be taken from a component of corporate governance, namely the dual position sharia supervisory board, the number of meetings sharia supervisory board, the amount of remuneration committee and nomination, the number of committee meetings remuneration and nomination , foreign ownership structure, and the structure of institutional ownership does affect the disclosure of Islamic Social Reporting.

The population in this study are all Islamic banks in Indonesia and Malaysia, which publishes the annual report in 2012-2014. The sampling technique used purposive sampling. The research sample includes 33 Islamic banks in Indonesia and 39 Islamic banks in Malaysia. The analytical method used is multiple linear regression using SPSS 23.0.

Based on the analysis that has been done shows that the dual position sharia supervisory board in Malaysia and the amount of remuneration and nomination committees in Indonesia affect the disclosure of ISR.

Keywords: Sharia Supervisory Board, Remuneration and Nomination Committee, srtuktur Foreign Ownership, Institutional Ownership Structure, Islamic Social Reporting, Bank Syariah