

## **ABSTRACT**

This study aims to investigate the influence of sharia board size, profitability, and the size of the supervisory board of Islamic sharia on the disclosure of social reporting on Islamic banking in Indonesia. The sampling technique in this research is done by purposive sampling with the specific criteria and considerations. The sample in this study is an Islamic commercial bank that consists of board size, profitability, and the size of the supervisory board of a total of 11 bank sharia Sharia in Indonesia. The data used in this research is secondary data.

Data collection technique used annual reports sharia banks in Indonesia. Testing the hypothesis in this study using multiple linear regression with F test and t test. Data were collected and analyzed prior to the test instrument and the data then testing hypotheses by means of SPSS version 15. These results indicate that the size of the board of commissioners, profitability, and the size of the supervisory board of sharia positive effect on the disclosure of Islamic Social reporting. Advice can be given in this research should use more variables with wider coverage, so it will be able to increase the generalizability conclusion of the study.

**Keywords:** Size BOC, profitability, size of the Sharia Supervisory Board, Disclosures Islamic Social Reporting.