

## **ABSTRACT**

This study aims to determine the effect of the implementation of Good Corporate Governance on disclosure of Islamic Social Reporting. The study population was Islamic banks registered in the Financial Services Authority in 2014 - 2017. Samples were taken by applying saturation techniques where the population was sampled, namely 11 Islamic banks. The data used is secondary data with a clausal technique while the data analysis uses multiple regression analysis. The results of this study found that the board of commissioners, sharia supervisory board and institutional ownership had no effect, while the audit committee had an effect on disclosure of Islamic Social Reporting.

*Keywords: board of commissioners, sharia supervisory board, audit committee, institutional ownership, ISR*

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *Good Corporate Governance* terhadap pengungkapan *Islamic Social Reporting*. Populasi penelitian adalah bank syariah yang terdaftar di Otoritas Jasa Keuangan tahun 2014 – 2017. Sampel diambil dengan menerapkan teknik titik jenuh dimana populasi dijadikan sampel yaitu 11 bank syariah. Data yang digunakan adalah data sekunder dengan teknik klausul sedangkan analisis data menggunakan analisis regresi berganda. Hasil dari penelitian ini menemukan bahwa dewan komisaris, dewan pengawas syariah dan kepemilikan institusional tidak berpengaruh, sedangkan komite audit berpengaruh terhadap pengungkapan *Islamic Social Reporting*.

**Kata kunci:** dewan komisaris, dewan pengawas syariah, komite audit, kepemilikan institusional, ISR