

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh Implementasi *Corporate Governance*, Profitabilitas, dan *Leverage* terhadap Pengungkapan *Islamic Social Reporting*. Dalam penelitian ini, faktor yang diambil adalah Dewan Komisaris, Komite Audit, Komisaris Independen, Profitabilitas, dan *Leverage*.

Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan masing-masing perusahaan. Sampel berasal dari 18 perusahaan yang terdaftar di Jakarta Islamic Index untuk periode 2016-2018. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 54 laporan tahunan yang diaudit. Penelitian ini menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan menunjukkan bahwa Komite Audit, Komisaris Independen, dan DER berpengaruh terhadap Pengungkapan *Islamic Social Reporting* sementara Dewan Komisaris dan ROA tidak berpengaruh terhadap Pengungkapan *Islamic Social Reporting*.

Kata Kunci: *Board Of Commissioners, Audit committee, Independent Commissioner, Return On Asset (ROA), Debt Equity Ratio, Disclosure of Islamic Social Reporting*



## ABSTRACT

*This study aims to analyze the Effect of Corporate Governance, Profitability, and Leverage Implementation on Islamic Social Reporting Disclosures. In this study, the factors taken are the Board of Commissioners, the Audit Committee, Independent Commissioners, Profitability, and Leverage.*

*The data used in this study were obtained from the financial statements of each company. The sample came from 18 companies listed on the Jakarta Islamic Index for the 2016-2018 period. Based on the purposive sampling method, the total study sample was 54 audited annual reports. This research uses multiple regression analysis.*

*The results showed that the Audit Committee, Independent Commissioner, and DER had an influence on Islamic Social Reporting Disclosures while the Board of Commissioners and ROA had no effect on Islamic Social Reporting Disclosures.*

*Keywords: Board Of Commissioners, Audit committee, Independent Commissioner, Return On Asset (ROA), Debt Equity Ratio, Disclosure of Islamic Social Reporting*

