

ABSTRACT

This study aims to empirically examine the application of Good Corporate Governance and Financial Sustainability to Islamic Social Reporting at Bank Islam Indonesia. This analysis uses independent variables, namely the board of directors, the board of commissioners, the sharia supervisory board, and the Financial Sustainability Ratio. The dependent variable is Islamic Social Reporting. The sample in this study is Islamic People's Financing Bank in the Greater Jakarta area which has been registered with the Financial Services Authority for a period of 3 years, namely in the 2018-2021 period. The sample search was conducted by a purposive sampling method. Data collection is done through financial reports based on certain criteria. Statistical methods using Descriptive Statistical Test, Structural Model Test (Inner Model), and by testing the t statistic test hypothesis using the Partial Least Square (PLS) approach. The results of this study indicate that the size of the Board of Directors and the size of the Board of Commissioners have a significant effect on the implementation of Islamic Social Reporting in BPRS registered with the Financial Services Authority, while the size of the Sharia Supervisory Board and Financial Sustainability Ratio have no significant effect on the implementation of Islamic Social Reporting in registered BPRS at the Financial Services Authority.

Keywords: board of directors, board of commissioners, sharia supervisory board, Financial Sustainability, and Islamic Social Reporting.

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris mengenai penerapan *Good Corporate Governance* dan *Financial Sustainability* terhadap *Islamic Social Reporting* di Bank Islam Indonesia. Analisis ini menggunakan variabel independen yaitu dewan direksi, dewan komisaris, dewan pengawas syariah, dan *Financial Sustainability Ratio*. Variabel dependennya adalah *Islamic Social Reporting*. Sampel pada penelitian ini adalah Bank Pembiayaan Rakyat Syariah di wilayah Jabodetabek yang telah terdaftar di Otoritas Jasa Keuangan dalam kurun waktu 3 tahun, yaitu pada periode 2018-2021. Pencarian sampel dilakukan dengan metode *purposive sampling*. Pengumpulan data dilakukan melalui laporan keuangan berdasarkan kriteria tertentu. Metode statistik menggunakan Uji Statistik Deskriptif, Uji Model Struktural (*Inner Model*), dan dengan pengujian hipotesis uji statistik t menggunakan pendekatan *Partial Least Square* (PLS). Hasil penelitian ini menunjukkan bahwa Ukuran Dewan Direksi dan Ukuran Dewan Komisaris berpengaruh secara signifikan terhadap penerapan *Islamic Social Reporting* pada BPRS yang terdaftar di Otoritas Jasa Keuangan, Sedangkan Ukuran Dewan Pengawas Syariah dan *Financial Sustainability Ratio* tidak berpengaruh signifikan terhadap penerapan *Islamic Social Reporting* pada BPRS yang terdaftar di Otoritas Jasa Keuangan.

Kata kunci: dewan direksi, dewan komisaris, dewan pengawas syariah, *Financial Sustainability*, dan *Islamic Social Reporting*.