

ABSTRACT

This study aims to analyze the influence of Islamic Governance Score (Ig-Score), Investment Account Holder (IAH) and company size (size) on Corporate Social Responsibility (CSR) disclosure. Dependent variable is Corporate Social Responsibility (CSR), while independent variable is Islamic Governance Score (Ig-score), Investment Account Holder (IAH) and company size (size).

The population of this study is sharia banking companies registered at Bank Indonesia (BI) in 2011-2015. Determination of the sample using purposive sampling method with predetermined criteria. This researcher uses a causal causal relationship design.

The results of this study note that the variables Islamic Governance Score (Ig-Score) and Investment Account Holder (IAH) have a significant effect on Corporate Social Responsibility (CSR). While firm size variable (size) has no significant effect to Corporate Social Responsibility (CSR).

Keywords: Ig-Score, IAH, company size, corporate social responsibility disclosure



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Islamic Governance Score (Ig-Score)*, *Investment Account Holder (IAH)* dan ukuran perusahaan (*size*) terhadap pengungkapan *Corporate social Responsibility (CSR)*. Variabel dependen yaitu *Corporate Social Responsibility (CSR)*, sedangkan variabel independen *Islamic Governance Score (Ig-score)*, *Investment Account Holder (IAH)* dan ukuran perusahaan (*size*).

Populasi dari penelitian ini yaitu perusahaan perbankan syariah yang terdaftar pada Bank Indonesia (BI) pada tahun 2011-2015. Penentuan sampel menggunakan metode purposive sampling dengan kriteria yang telah ditentukan. Peneliti ini menggunakan desain hubungan kausal.

Hasil penelitian ini diketahui bahwa variabel *Islamic Governance Score (Ig-Score)* dan *Investment Account Holder (IAH)* berpengaruh signifikan terhadap *Corporate Social Responsibility (CSR)*. sedangkan variabel ukuran perusahaan (*size*) tidak berpengaruh signifikan terhadap *Corporate Social Responsibility (CSR)*.

Kata kunci : Ig-Score, IAH, ukuran perusahaan, pengungkapan tanggung jawab sosial perusahaan

