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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI ISLAMIC SOCIAL REPORTING DISCLOSURE PADA PERBANKAN SYARIAH DI INDONESIA

ABSTRACT

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The study aims to analyze the factors that may influence islamic social reporting disclosure on Islamic Bank for 5 periods, during 2009-2013. The study examined (1) the effect of company size, company age, profitability, size of commissioner board, size of sharia supervisory board, and size of directors board simultaneously on islamic social reporting disclosure and (2) the effect of company size, company age, profitability, size of commissioner board, size of sharia supervisory board, and size of directors board partially on islamic social reporting disclosure.

Research method used in this research is census method and unbalanced panel data. The population in this research are Islamic Banks (BUS) registered in Bank Indonesia (BI). There are 47 bank observations fulfill the population criterias during 5 years. Data collection technique is by using secondary data gotten from financial report and annual report. The analysis method used in this research is multiple linear regression.

The results of this research are (1) company size, company age, profitability, size of commissioner board, size of sharia supervisory board, and size of directors board simultaneously have an effect on islamic social reporting disclosure and (2) company size, company age and size of sharia supervisory board partially have an effect on islamic social reporting disclosure, whereas profitability, size of commissioner board, and size of directors board have not affect on islamic social reporting disclosure.

Keywords: company size, company age, profitability, size of commissioner board, size of sharia supervisory board, size of directors board, and islamic social reporting disclosure.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang dapat mempengaruhi islamic social reporting disclosure pada Bank Umum Syariah (BUS) periode 5 tahun, yaitu 2009-2013. Penelitian ini menguji (1) pengaruh ukuran perusahaan, umur perusahaan, profitabilitas, ukuran dewan komisaris, ukuran dewan pengawas syariah, dan ukuran dewan direksi secara simultan terhadap islamic social reporting disclosure, dan (2) pengaruh ukuran perusahaan, umur perusahaan, profitabilitas, ukuran dewan komisaris, ukuran dewan pengawas syariah, dan ukuran dewan direksi secara parsial terhadap islamic social reporting disclosure.

Metode penelitian yang digunakan dalam penelitian ini adalah metode sensus dengan unbalanced panel data. Populasi sasaran dalam penelitian ini adalah Bank Umum Syariah (BUS) yang terdaftar di Bank Indonesia (BI). Ada 47 observasi perbankan yang memenuhi kriteria populasi selama lima tahun pengamatan. Adapun teknik pengumpulan data menggunakan data sekunder berupa laporan keuangan yang telah di audit dan laporan tahunan terpublikasi. Analisis yang digunakan dalam penelitian ini adalah regresi linier berganda.

Hasil penelitian ini menunjukkan (1) secara simultan ukuran perusahaan, umur perusahaan, profitabilitas, ukuran dewan komisaris, ukuran dewan pengawas syariah, dan ukuran dewan direksi berpengaruh terhadap terhadap islamic social reporting



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disclosure, dan (2) secara parsial ukuran perusahaan, umur perusahaan, dan ukuran dewan pengawas syariah berpengaruh terhadap islamic social reporting disclosure, sedangkan profitabilitas, ukuran dewan komisaris, dan ukuran dewan direksi tidak berpengaruh terhadap islamic social reporting disclosure.

Kata Kunci: ukuran perusahaan, umur perusahaan, profitabilitas, ukuran dewan komisaris, ukuran dewan pengawas syariah, ukuran dewan direksi, dan islamic social reporting disclosure.