

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui ukuran dewan komisaris berdampak pada bagaimana Islamic social reporting diungkapkan. Selain itu untuk memastikan apakah pengungkapan *Islamic social reporting* dipengaruhi oleh profitabilitas dan untuk menentukan apakah kinerja lingkungan berpengaruh terhadap pengungkapan *Islamic social reporting*. Teknik pengambilan sampel yang digunakan adalah *Purposive sampling*. Variabel bebas dan terikat pada penelitian ini antara lain Pengungkapan Islamic Social Reporting (Y), Ukuran Dewan Komisaris (X_1), Profitabilitas (X_2) dan Kinerja Lingkungan (X_3). Penelitian dilakukan dengan menggunakan Teknik analisis data menggunakan deskriptif data dan uji hipotesis. Berdasarkan data di atas, nilai koefisien determinasi adjusted R square sebesar 0,382 atau 38,2%. Hal ini berarti komite audit, profitabilitas, dan kinerja lingkungan merupakan variabel independen yang mampu menjelaskan 38,2% variasi variabel dependen yaitu tingkat pengungkapan *Islamic social reporting* (ISR), sedangkan sisanya sebesar 61,8% (100% - 38,2%) dijelaskan oleh variabel-variabel lain di luar model penelitian.

Hasil penelitian menunjukkan bahwa studi ini mengeksplorasi hubungan antara variabel dependen pengungkapan pelaporan *Islamic Social Reporting* dan variabel independen (ukuran dewan komisaris, profitabilitas, dan kinerja lingkungan). Beberapa hipotesis penelitian diuji, dan hasilnya menunjukkan bahwa tidak semua variabel independen memiliki pengaruh yang signifikan secara signifikan terhadap variabel dependen. Faktor independen ukuran dewan komisaris, profitabilitas, dan kinerja lingkungan terbukti memiliki pengaruh yang menguntungkan dan substansial terhadap pengungkapan Islamic social reporting.

Kata kunci : Ukuran Dewan Komisaris , Profitabilitas, Kinerja Lingkungan

ABSTRACT

The purpose of this study is to determine the impact of the size of the board of commissioners on how Islamic social reporting is disclosed. In addition to ascertaining whether Islamic social reporting disclosures are affected by profitability and to determine whether environmental performance affects Islamic social reporting disclosures. The sampling technique used was purposive sampling. Independent and dependent variables in this study include Disclosure of Islamic Social Reporting (Y), Size of the Board of Commissioners (X1), Profitability (X2) and Environmental Performance (X3). The research was conducted using data analysis techniques using descriptive data and hypothesis testing. Based on the data above, the adjusted R square coefficient of determination is 0.382 or 38.2%. This means that the audit committee, profitability and environmental performance are independent variables that are able to explain 38.2% of the variation in the dependent variable, namely the level of disclosure of Islamic social reporting (ISR), while the remaining 61.8% (100% - 38.2%) explained by other variables outside the research model.

The results show that this study explores the relationship between the dependent variable of Islamic Social Reporting disclosure and the independent variables (board size, profitability, and environmental performance). Several research hypotheses were tested, and the results showed that not all independent tables had a significant effect on the dependent variable. The independent factors of board of commissioners size, profitability, and environmental performance are proven to have a beneficial and substantial influence on Islamic social reporting disclosures.

Keywords: *Size of the Board of Commissioners, Profitability, Environmental Performance*