ABSTRAK

Mitasari, Ria. 2014. Thesis. Title: "Financial Ratios, Size Banks and Sharia Supervisory Board as Determinants of Islamic Social Reporting In Islamic Banks owned BUMN and Islamic banks owned privately"

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Social Reporting in Islamic perspective is called the Islamic Social Reporting (ISR). Islamic Social Reporting (ISR) is an extension of the social reporting that not only covers the expectations of the wider community about the company's role in the economy but also the company's role in upholding the spiritual values. The purpose of this study is to demonstrate empirically whether Financial Ratios, Bank size and Supervisory Board can distinguish disclosure Islamic Social Reporting in Islamic Banks.

This research is a quantitative study using secondary data obtained from the annual report Islamic Banks in Indonesia during the period 2010-2012. Model analysis of the data used in this study is multinominal logistic regression analysis .

The results showed that the size bank, leverage, and profitability significantly distinguish Islamic Banks owned BUMN which revealed the Islamic Social Reporting with Islamic Banks owned privately do not reveal the Islamic Social Reporting. Size Bank, leverage and profitability is also significant to distinguish Islamic Bank owned privately which revealed the Islamic Social Reporting with Islamic Banks owned privately do not reveal the Islamic Social Reporting. So the bank size , leverage , and profitability can be used to determine the disclosure Islamic Social Reporting, whereas Sharia Supervisory Board can not be used as a determinant of disclosure Islamic Social Reporting. The results also show that the Islamic Banks owned BUMN have higher consciousness to reveal the Islamic Social Reporting compared to Islmaic Bank owned privately. The majority of Islamic Banks is in compliance with Bank Indonesia regulations related to the amount of the Sharia Supervisory Board members shall be held by Islamic Banks .