

ABSTRACT

Miftachul Hidayati, 2015 *THESIS*. Title: "*The Influence of Corporate Characteristics on the Disclosure of Islamic Social Reporting (ISR) of Islamic Banking Registered in OJK*"

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Keywords : *Islamic Social Reporting, Company Size, Profitability, Leverage, Board of Commissioners, and Sharia Supervisory Board*

The implementation of corporate social responsibility today play an important role for the company especially for companies running their business based on the principles of Islamic Sharia. ISR has provided a benchmark index to run the activities. ISR is a disclosure standard of corporate responsibility that has been adapted to the Islamic Sharia.

The study aims to determine the influence of corporate characteristics on the disclosure of Islamic social reporting of Islamic banking. It employs variables such as firm size, profitability, leverage, board of commissioner and the sharia supervisory board. The study uses secondary data from OJK during 2011-2013. The samples are collected using purposive sampling method. The researcher tests the hypothesis using a multiple regression analysis.

The result of the study shows that the variables of the company size and the sharia supervisory board size have a significant influence on the disclosure of Islamic social reporting. On the other hand, profitability, leverage, board of commissioners variables have no significant influence on the disclosure of Islamic social reporting.