

ABSTRACT

THE EFFECT OF COMPANY SIZE, PROFITABILITY, GOOD CORPORATE GOVERNANCE AND LEVERAGE ON THE ISLAMIC SOCIAL REPORTING DISCLOSURE OF ISLAMIC BANKING IN INDONESIA IN 2011 – 2014 PERIODE

Islamic Social Reporting (ISR) is a report of social responsibility which is in accordance with Islamic principles. In this context, Islamic banking as a research object. This research aims to discover and analyze the factors that effected the ISR disclosure were company size, profitability, good corporate governance and leverage. The total samples of the research were nine public Islamic banking in Indonesia which were selected using purposive sampling technique. The result of the research showed that the company size and good corporate governance had significant effect on the ISR disclosure, while profitability and leverage were not significant effect the ISR disclosure on Islamic banking in Indonesia.

Keywords: Islamic Social Reporting, firm size, profitability, good corporate governance, leverage, Islamic banking.