

**PENGARUH DEWAN PENGAWAS SYARIAH, INVESTMENT ACCOUNT
HOLDER, UKURAN PERUSAHAAN, UMUR PERUSAHAAN TERHADAP
ISLAMIC SOCIAL REPORTING**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dewan pengawas syariah, *investment account holder*, ukuran perusahaan, umur perusahaan terhadap *islamic social reporting* periode tahun 2016-2018 pada bank umum syariah. Adapun sampel dalam penelitian ini berjumlah 12 bank umum syariah. Variabel dalam penelitian ini meliputi pengaruh dewan pengawas syariah, *investment account holder*, ukuran perusahaan, umur perusahaan terhadap *islamic social reporting*. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Alat analisis yang digunakan dalam penelitian ini adalah SPSS 2.0. Hasil penelitian ini menunjukkan ukuran perusahaan berpengaruh signifikan terhadap *islamic social reporting* sedangkan dewan pengawas syariah, *investment account holder*, umur perusahaan tidak berpengaruh signifikan terhadap *islamic social reporting*.

Kata kunci : dewan pengawas syariah, *investment account holder*, ukuran perusahaan, umur perusahaan dan *islamic social reporting*.

**THE EFFECT OF SHARIAH SUPERVISORY BOARD, INVESTMENT
ACCOUNT HOLDER, COMPANY SIZE, COMPANY AGE ON ISLAMIC
SOCIAL REPORTING**

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ABSTRACT

The purpose of the study was to analyze the effect of the sharia supervisory board, the investment account holder, company size, age of the company on the Islamic social reporting in shariah commercial banks in the period of 2016-2018. The sample in this study was 12 sharia commercial banks. The variables in this study included the effect of the sharia supervisory board, the investment account holder, company size, company age on Islamic social reporting. The sampling method used in this study was purposive sampling. The analytical tool used in this study was SPSS 20. The result of this study showed that the company size had a significant effect on the Islamic social reporting, while the Shariah supervisory board, investment account holder and the company age did not have a significant effect on the Islamic social reporting.

Keywords: Shariah Supervisory Board, Investment Account Holder, Company Size, Company's Age, Islamic Social Reporting.