

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik dewan pengawas syariah, ukuran komite audit dan frekuensi rapat komite audit terhadap pengungkapan *Islamic Social Reporting (ISR)* pada perusahaan perbankan syariah di Indonesia dan Malaysia periode 2014-2018. Jumlah observasi yang digunakan adalah 140 observasi yang terdiri dari 28 perusahaan selama periode 2014-2018. Pengujian hipotesis menggunakan model regresi linear berganda dengan estimasi *Ordinary Least Square (OLS)*. Hasil uji F menunjukkan karakteristik dewan pengawas syariah, ukuran komite audit dan frekuensi rapat komite audit signifikan memengaruhi pengungkapan *Islamic Social Reporting (ISR)*. Nilai Adjusted R-Square sebesar 21,48%, menunjukkan ada variabel lain yang memengaruhi model sebesar 78,52%. Hasil penelitian ini menunjukkan bahwa karakteristik dewan pengawas syariah, ukuran dan frekuensi rapat komite audit berpengaruh positif dan signifikan terhadap pengungkapan *Islamic Social Reporting*. Peran karakteristik dewan pengawas syariah yang meliputi jumlah anggota, *cross-membership*, tingkat pendidikan, dan keahlian anggota dewan pengawas syariah memengaruhi pengungkapan *Islamic Social Reporting*, menempati peran penting dalam menentukan kebijakan pengungkapan *Islamic Social Reporting*. Berdasarkan hal tersebut, maka perusahaan yang ingin meningkatkan pengungkapan *Islamic Social Reporting* juga harus meningkatkan jumlah anggota komite audit dan frekuensi rapat yang dilakukan per tahun oleh anggota komite audit.

Kata Kunci: Karakteristik Dewan Pengawas Syariah, *Islamic Social Reporting*, Ukuran Komite Audit, Bank Syariah

ABSTRACT

This study aims to examine the influence of the characteristics of the sharia supervisory board, the size of the audit committee and the frequency of audit committee meetings on the disclosure of Islamic Social Reporting (ISR) on Islamic banking companies in Indonesia and Malaysia for the 2014-2018 period. The number of observations used was 140 observations consisting of 28 companies during the 2014-2018 period. Hypothesis testing uses multiple linear regression models with Ordinary Least Square (OLS) estimation. F test results indicate the characteristics of the sharia supervisory board, the size of the audit committee and the frequency of audit committee meetings significantly influence the disclosure of Islamic Social Reporting (ISR). Adjusted R-Square value of 21,48%, indicating there are other variables that affect the model of 78,52%. The results of this study indicate that the characteristics of the sharia supervisory board, the size and frequency of audit committee meetings have a positive and significant effect on the disclosure of Islamic Social Reporting. The characteristic role of the sharia supervisory board which includes the number of members, cross-membership, level of education, and expertise of the sharia supervisory board members affects the disclosure of Islamic Social Reporting, occupying an important role in determining the Islamic Social Reporting disclosure policy. Based on this, companies that want to increase the disclosure of Islamic Social Reporting must also increase the number of members of the audit committee and the frequency of meetings conducted annually by members of the audit committee.

Keywords: *Characteristics of Sharia Supervisory Board, Islamic Social Reporting, Audit Committee Size, Islamic Banks*