

Abstrak

Perusahaan mempunyai peranan yang sangat penting terhadap perekonomian dan masyarakat luas di era globalisasi. Semakin berkembangnya perekonomian dunia maka tidak dapat dihindari bahwa setiap perusahaan kini dituntut oleh masyarakat agar tidak hanya mengejar keuntungan semata tetapi juga memperdulikan lingkungan dan masyarakat sekitar. Hal ini disebabkan masyarakat saat ini mampu menilai tanggung jawab perusahaan dalam aktivitas sosial yang dikenal dengan istilah pengungkapan tanggung jawab sosial perusahaan. Berkembangnya pengungkapan tanggung jawab sosial di perusahaan kini muncul tanggung jawab sosial berprinsip syariah yaitu *Islamic Social Reporting*.

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Investment Account Holder* dan Pengungkapan *Islamic Social Reporting* pada Bank Umum Syariah di Indonesia yang Tercatat di Bank Indonesia dan Diawasi oleh Otoritas Jasa Keuangan periode 2013-2017.

Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi dari penelitian ini yaitu sebanyak 40 Bank Umum Syariah di Indonesia periode 2013-2017. Metode pemilihan sampel penelitian ini menggunakan metode *purposive sampling* dengan total 8 Bank Umum Syariah yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi linier berganda.

Berdasarkan hasil penelitian secara Parsial Profitabilitas berpengaruh terhadap Pengungkapan *Islamic Social Reporting* dan secara parsial *Investment Account Holder* berpengaruh terhadap Pengungkapan *Islamic Social Reporting*, sedangkan secara simultan Profitabilitas dan *Investment Account Holder* berpengaruh terhadap Pengungkapan *Islamic Social Reporting*.

Kata Kunci: Profitabilitas, *Investment Account Holder*, Pengungkapan *Islamic Social Reporting*

Abstract

The company has a very important role in the economy and the wider community in the era of globalization. As the world economy grows, it is inevitable that every company is demanded by the community not only to pursue profit but also to care for the environment and the surrounding community. This is due to the fact that people are now able to assess corporate responsibility in social activities known as corporate social responsibility disclosure. The development of social responsibility disclosure in the company has now emerged with sharia-based social responsibility, namely Islamic Social Reporting.

The purpose of this research is to examine the effect of Profitability and Investment Account Holder to Islamic Social Reporting Disclosure. The population sample is taken from a Sharia Commercial Bank in Indonesia and supervised by the Financial Services Authority period 2013-2017.

The method which utilized in this research was verificative and descriptive methods. Population sum of this research were 40 a Sharia Public Bank in Indonesia and supervised by the Financial Services Authority period 2013-2017. Samples were taken by using purposive sampling method with certain criteria valuation obtain a sample with eight Sharia Commercial Bank in Indonesia samples. The data analysis process utilizing classic assumption test method and hypothesis testing using double linear regression methods.

The result of this research reveals that partially is Profitability has an effect to Islamic Social Reporting Disclosure, and Investment Account Holder has an effect to Islamic Social Reporting Disclosure. This research simultaneously show that Profitability and Investment Account Holder has an effect to Islamic Social Reporting Disclosure.

Keywords: Profitability, Investment Account Holder, Islamic Social Reporting Disclosure.