

## **ABSTRAK**

Juliana Taher: 02271411181. Pengaruh Ukuran Perusahaan, Profitabilitas, *Leverage* Dan Likuiditas Terhadap Pengungkapan *Islamic Social Reporting* (ISR) Pada Bank Umum Syariah Di Indonesia Tahun 2015-2019. Pembimbing I : Gregorius Jeandry, SE., M.Si., Ak. Pembimbing II : Meliana, SE., M.Sc.

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, profitabilitas, *leverage* dan likuiditas terhadap pengungkapan *Islamic Social Reporting* (ISR). Periode penelitian adalah selama lima tahun, yaitu tahun 2015-2019 yang dilakukan pada Bank umum syariah di Indonesia. Data variabel penelitian yang dikumpulkan berupa data sekunder ukuran perusahaan, profitabilitas, *leverage* likuiditas dan indeks ISR. Penentuan sampel yang digunakan yaitu menggunakan metode *purposive sampling* yang merupakan pemilihan sampel sesuai dengan kriteria-kriteria tertentu. Hasil penelitian menunjukkan bahwa variabel ukuran perusahaan, *leverage* dan likuiditas berpengaruh terhadap pengungkapan *Islamic Social Reporting* (ISR). Sementara variabel Profitabilitas tidak berpengaruh terhadap Pengungkapan *Islamic social reporting* (ISR).

**Kata kunci:** Ukuran perusahaan, profitabilitas, *leverage*, likuiditas, dan pengungkapan *Islamic social reporting*.

## **ABSTRACT**

Juliana Taher: 02271411181. *The Effect Of Company Size, Profitability, Leverage And Liquidity On Islamic Social Reporting (ISR) Disclosure In Sharia Commercial Banks In Indonesia 2015-2019*. Advisor I : Gregorius Jeandry, SE., M.Si., Ak. Advisor II : Meliana, SE., M.Sc.

*This study aims to analyze the effect of firm size, profitability, leverage and liquidity on the disclosure of Islamic Social Reporting (ISR). The research period is for five years, namely 2015-2019 which was carried out at Islamic commercial banks in Indonesia. Research variable data collected in the form of secondary data company size, profitability, leverage liquidity and ISR index. Determination of the sample used is using purposive sampling method which is the selection of samples in accordance with certain criteria. The results showed that the variables of firm size, leverage and liquidity had an effect on the disclosure of Islamic Social Reporting (ISR). Meanwhile, the profitability variable has no effect on the Islamic social reporting (ISR) Disclosure.*

**Keywords:** *company size, profitability, leverage, liquidity, and disclosure of Islamic social reporting.*