

INTISARI

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi pengungkapan *Islamic Social Reporting* (ISR) pada bank syariah di Indonesia, Malaysia, dan negara-negara *Gulf Cooperation Council* (GCC). Faktor yang diteliti yaitu represi politik dan sipil, rasio populasi muslim, *Islamic governance score*, dan dana *Investment Account Holder* (IAH). Sampel penelitian ini adalah 36 bank syariah dengan periode pengamatan dari tahun 2017 sampai 2019. Data yang digunakan berupa data sekunder dari laporan tahunan dan laporan keberlanjutan bank syariah, *Freedom House report*, dan *CIA World Fact Book*. Metode penelitian ini menggunakan regresi dengan model *random effects regression*. Melalui estimasi ini, diperoleh hasil bahwa variabel yang berdampak negatif signifikan terhadap pengungkapan ISR adalah represi politik dan sipil, sedangkan variabel yang berdampak positif signifikan adalah rasio populasi muslim dan IAH. Pada variabel *Islamic governance score* diperoleh hasil bahwa tidak adanya pengaruh signifikan terhadap pengungkapan ISR.

Kata kunci: *Islamic Social Reporting*, bank syariah, represi politik dan sipil, rasio populasi muslim, *Islamic governance score*, *Investment Account Holder*

ABSTRACT

This study aims to examine the factors that influence the disclosure of Islamic Social Reporting (ISR) in Islamic banks in Indonesia, Malaysia, and the Gulf Cooperation Council (GCC) countries. The factors studied were political and civil repression, the ratio of Muslim population, Islamic governance score, and Investment Account Holder (IAH) funds. The sample of this research is 36 Islamic banks with observation periods from 2017 to 2019. The data used are secondary data from annual reports and sustainability reports of Islamic banks, Freedom House reports, and the CIA World Fact Book. This research method uses regression with a random effects regression model. Through this estimation, the results show that the variables that have a significant negative impact on ISR disclosure are political and civil repression, while the variables that have a significant positive impact are the ratio of Muslim population and IAH. The Islamic governance score variable shows that there is no significant effect on the ISR disclosure.

Keywords: Islamic Social Reporting, Islamic bank, political and civil repression, ratio of Muslim population, Islamic governance score, Investment Account Holder