

ABSTRACT

Maharani Sinurat, NIM 7193220027, The Influence of Good Corporate Governance Mechanisms and Financial Performance Measurement on Islamic Social Reporting Disclosure in Sharia Banking in Indonesia for the 2020-2022 Period, Thesis, Accounting, Faculty of Economics, Medan State University

The problem in this research is that not all sharia banks carry out social reporting using the ISR index. This research aims to determine the influence of Good Corporate Governance Mechanisms and Financial Performance Measurement on the Disclosure of Islamic Social Reporting in Sharia Banking in Indonesia for the 2020-2022 Period partially and simultaneously

Research population of sharia banking registered with OJK for the 2020-2022 period. Sample selection used the purposive sampling method. Based on predetermined criteria, there were 10 companies, with three years of observation so that the observation data totaled 30. The data analysis technique used multiple regression with SPSS 25.

The conclusion of the research is that the sharia supervisory board, liquidity and solvency have a partial effect on Islamic social reporting disclosures, while board of commissioners meetings, institutional ownership and profitability have no partial effect on Islamic social reporting disclosures. The research results show that the variables of the sharia supervisory board, board of commissioners, institutional ownership, liquidity, solvency and profitability simultaneously influence the disclosure of Islamic social reporting.

The results in this research are in line with research conducted by Gearika (2017), Pratiwi (2020). The research results support legitimacy theory and sharia enterprise theory.

Keywords: *Sharia Supervisory Board, Board of Commissioners, Institutional Ownership, Liquidity, Solvency, Profitability*

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ABSTRAK

Maharani Sinurat, NIM 7193220027, Pengaruh Mekanisme *Good Corporate Governance* dan Pengukuran Kinerja Keuangan Terhadap Pengungkapan *Islamic Social Reporting* pada Perbankan Syariah di Indonesia Periode 2020-2022, Skripsi, Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan

Masalah dalam penelitian ini adalah mbelum semua perbankan syariah yang melakukan pelaporan sosialnya dengan indeks ISR. Penelitian ini bertujuan untuk mengetahui pengaruh Mekanisme *Good Corporate Governance* dan Pengukuran Kinerja Keuangan Terhadap Pengungkapan *Islamic Social Reporting* pada Perbankan Syariah di Indonesia Periode 2020-2022 secara parsial dan simultan

Populasi penelitian perbankan syariah yang terdaftar di OJK periode 2020-2022. Pemilihan sampel menggunakan metode purposive sampling. Berdasarkan kriteria yang telah ditentukan sebanyak 10 perusahaan, dengan tiga tahun pengamatan sehingga data observasi berjumlah 30. Teknik analisis data menggunakan regresi berganda dengan SPSS 25.

Kesimpulan penelitian dewan pengawas syariah, likuiditas dan solvabilitas berpengaruh secara parsial terhadap pengungkapan *islamic social reporting* sedangkan rapat dewan komisaris, kepemilikan institusional dan profitabilitas tidak berpengaruh secara parsial terhadap pengungkapan *islamic social reporting*. Hasil penelitian menunjukkan bahwa variabel dewan pengawas syariah, dewan komisaris, kepemilikan institusional, likuiditas, solvabilitas dan profitabilitas secara simultan berpengaruh terhadap pengungkapan *islamic social reporting*.

Hasil dalam penelitian ini sejalan dengan penelitian yang dilakukan oleh Gearika (2017), Pratiwi (2020). Hasil penelitian mendukung teori legitimasi dan *sharia enterprise theory*.

Kata Kunci: Dewan Pengawas Syariah, Dewan Komisaris, Kepemilikan Institusional, Likuiditas, Solvabilitas, Profitabilitas