ABSTRAK

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Program Studi : Ekonomi Syariah
Judul : Pengaruh Islamic Corporate Governance, Profitability And Corporate Sosial Responsibility Terhadap Islamic Sustainability Report Disclore (Studi Pada Perusaahan Jakarta Islamic Index Periode 2019-2024)

Penelitian ini bertujuan untuk mengkaji bagaimana *Islamic Sustainability Report* (ISR) pada perusahaan-perusahaan yang tergabung dalam Jakarta Islamic Index (JII) selama periode 2019–2024 dipengaruhi oleh *Islamic Corporate Governance* (ICG), profitabilitas (ROA), dan tanggung jawab sosial perusahaan (CSR). Data penelitian yang digunakan bersifat kuantitatif dan dianalisis dengan pendekatan statistik deskriptif. Pengambilan sampel dilakukan dengan teknik *purposive sampling* dari populasi sebanyak 30 perusahaan JII, yang menghasilkan sampel sebanyak 10 perusahaan dengan total 60 observasi. Analisis data dilakukan menggunakan *Panel Data Regression* dengan *Fixed Effect Model* pada software EViews 12. Hasil penelitian menunjukkan bahwa secara parsial hanya ICG dan ROA yang berpengaruh positif signifikan terhadap ISR, sementara CSR tidak memiliki pengaruh positif yang signifikan terhadap ISR. Namun, secara simultan ICG, ROA, dan CSR berpengaruh positif dan signifikan terhadap ISR. Nilai R^2 sebesar 0,4322 atau 43,22% menunjukkan kemampuan model dalam menjelaskan variasi pada ISR. Temuan ini menekankan pentingnya penerapan tata kelola perusahaan berbasis syariah untuk mencapai kinerja keuangan yang kuat dan mendorong penerbitan laporan keberlanjutan yang sesuai dengan prinsip-prinsip syariah.

Kata Kunci: *Islamic Corporate Governance*, Profitabilitas, Tanggung Jawab Sosial Perusahaan, *Islamic Sustainability Report*, Jakarta Islamic Index**.**

ABSTRACT

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Title : The Influence of Islamic Corporate Governance, Profitability, and Corporate Social Responsibility on Islamic Sustainability Report Disclosure (Jakarta Islamic Index Company Study for the 2019-2024 Period)

The aim of this research is to examine how the Islamic Sustainability Report (ISR) of Jakarta Islamic Index Companies for the 2019–2024 timeframe is impacted by Islamic Corporate Governance (ICG), profitability (ROA), and corporate social responsibility (CSR). The research data used in this study is quantitative, and it employs a descriptive statistical approach. Purposive sampling was used to gather data from a population of 30 Jakarta Islamic Index (JII) enterprises. This resulted in a sample of 10 JII companies, totaling 60 observations. Panel Data Regression with the Fixed Effect Model in EViews 12 was used to analyze the data. The results showed that partially only ICG and ROA showed a significant positive effect while CSR did not have a significant positive effect on ISR. However, simultaneously ICG, ROA, and CSR had a positive and significant effect on ISR. An R2 of 0.4322, or 43.22%, illustrates the analytical capability of the model. The three independent variables explain the variation in ISR. These findings underline how crucial it is to apply sharia-compliant corporate governance to attain strong financial results and promote the release of sustainability reports that are based on sharia.

Keywords : *Islamic Corporate Governance, Profitability, Corporate Social Responsibility, Islamic Sustainability Report, Jakarta Islamic Index.*