ABSTRAK

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Judul : Pengaruh *Islamic Corporate Governance* (ICG), profitabilitas, dan *Corporate Social Responsibility* (CSR) terhadap pengungkapan *Islamic Sustainability Report* (ISR) pada perusahaan yang termasuk dalam Jakarta Islamic Index (JII) di Bursa Efek Indonesia (BEI)

Penelitian ini bertujuan untuk menganalisis pengaruh *Islamic Corporate Governance* (ICG), profitabilitas, dan *Corporate Social Responsibility* (CSR) terhadap pengungkapan *Islamic Sustainability Report* (ISR) pada perusahaan yang termasuk dalam Jakarta Islamic Index (JII) di Bursa Efek Indonesia (BEI) selama periode 2019-2023. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang bersumber dari laporan tahunan dan laporan keberlanjutan perusahaan. Sampel penelitian dipilih menggunakan metode purposive sampling dan diperoleh 10 perusahaan dengan total 50 observasi. Analisis data dilakukan dengan regresi data panel menggunakan model terbaik yang ditentukan melalui uji Chow dan uji Hausman. Hasil penelitian menunjukkan bahwa secara parsial ICG berpengaruh positif dan signifikan terhadap ISR, profitabilitas tidak berpengaruh terhadap ISR, sedangkan CSR berpengaruh positif dan signifikan terhadap ISR. Secara simultan, ICG, profitabilitas, dan CSR berpengaruh signifikan terhadap ISR.

Kata kunci: **Islamic *Corporate Governance*, ukuran perusahaan, profitabilitas, *Islamic Sustainability Reporting***

ABSTRACT

Name	:	*Siti Zuraida*
Study program	:	*Islamic Economics*
Title	:	*The effect of Islamic Corporate Governance (ICG), profitability, and Corporate Social Responsibility (CSR) on the disclosure of Islamic Sustainability Report (ISR) in companies listed on the Jakarta Islamic Index (JII) at the Indonesia Stock Exchange (IDX) during the 2019-2023 period*

This study aims to analyze the effect of Islamic Corporate Governance (ICG), profitability, and Corporate Social Responsibility (CSR) on the disclosure of Islamic Sustainability Report (ISR) in companies listed on the Jakarta Islamic Index (JII) at the Indonesia Stock Exchange (IDX) during the 2019-2023 period. This research employs a quantitative method using secondary data from annual reports and sustainability reports. The sample was selected using purposive sampling, resulting in 10 companies with 50 observations. Data analysis was conducted using panel data regression with the best model determined through Chow and Hausman tests. The findings indicate that partially, ICG has a positive and significant effect on ISR, profitability has a negative and insignificant effect on ISR, while CSR has a positive and significant effect on ISR. Simultaneously, ICG, profitability, and CSR significantly influence ISR.

keyword*: *Islamic Corporate Governance, Profitability, Corporate Social Responsibility, Islamic Sustainability Report