

ABSTRAK

Nama : Yusnidar
Prodi Studi : Akuntansi
Judul : Pengaruh Likuiditas dan *Financial Leverage* Dengan Profitabilitas Sebagai Variabel Moderasi Terhadap Pengungkapan *Islamic Social Reporting* (pada Perusahaan Syariah yang Terdaftar di Indeks Saham Syariah Indonesia)

Penelitian ini bertujuan untuk menganalisis pengaruh likuiditas dan *Financial Leverage* terhadap pengungkapan *Islamic Social Reporting* (ISR) dengan profitabilitas sebagai variabel moderasi. Objek penelitian ini adalah perusahaan syariah yang terdaftar dalam Indeks Saham Syariah Indonesia (ISSI) selama periode penelitian Tahun 2021-2023. Sampel penelitian ditentukan dengan teknik *purposive sampling* sehingga diperoleh sejumlah perusahaan 73 dengan total pengamatan 219 sesuai periode penelitian. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan. Metode analisis data yang digunakan meliputi analisis statistik deskriptif, uji asumsi klasik, uji kelayakan model, analisis regresi data panel, serta analisis regresi moderasi (*Moderated Regression Analysis*). Pengujian hipotesis dilakukan dengan menggunakan perangkat lunak EViews. Hasil penelitian menunjukkan bahwa likuiditas dan *Financial Leverage* tidak berpengaruh terhadap pengungkapan *Islamic Social Reporting*. Selain itu, profitabilitas tidak berpengaruh langsung terhadap pengungkapan *Islamic Social Reporting*. Namun, profitabilitas mampu memoderasi hubungan antara likuiditas dan pengungkapan *Islamic Social Reporting* dengan memperlemah hubungan tersebut. Sementara itu, profitabilitas tidak mampu memoderasi hubungan antara *Financial Leverage* dan pengungkapan *Islamic Social Reporting*.

Kata Kunci: Pengungkapan *Islamic Social Reporting*, Likuiditas, *Financial Leverage*, Profitabilitas

ABSTRACT

Name : Yusnidar
Study Program : Accounting
Title : *The Effect of Liquidity and Financial Leverage on Islamic Social Reporting Disclosure with Profitability as a Moderating Variable (in Sharia-Compliant Companies Listed on the Indonesian Sharia Stock Index)*

This study aims to analyze the effect of liquidity and Financial Leverage on Islamic Social Reporting (ISR) disclosure, with profitability as a moderating variable. The object of this study is Sharia-compliant companies listed on the Indonesian Sharia Stock Index (ISSI) during the 2021–2023 research period. The sample was selected using a purposive sampling technique, resulting in 73 companies with a total of 219 observations over the study period. This research employs a quantitative approach using secondary data obtained from companies' annual reports. The data analysis methods include descriptive statistical analysis, classical assumption tests, model feasibility tests, panel data regression analysis, and moderated regression analysis (Moderated Regression Analysis). Hypothesis testing was conducted using EViews software. The results show that liquidity and Financial Leverage do not have a significant effect on Islamic Social Reporting disclosure. In addition, profitability does not have a direct effect on Islamic Social Reporting disclosure. However, profitability is able to moderate the relationship between liquidity and Islamic Social Reporting disclosure by weakening the relationship. Meanwhile, profitability is not able to moderate the relationship between Financial Leverage and Islamic Social Reporting disclosure.

Key Words: *Islamic Social Reporting Disclosure, Liquidity, Financial Leverage, Profitabilitas*