

## **Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh *leverage* dan *islamic governance score* terhadap *islamic sosial reporting index* pada bank umum syariah di Indonesia periode 2014-2016. Data diperoleh secara tidak langsung tetapi melalui media perantara yaitu menggunakan metode dokumentasi dan metode studi pustaka. Jumlah populasi dan sampel dalam penelitian ini adalah seluruh bank umum syariah di Indonesia sebanyak 12 bank umum syariah di Indonesia periode 2014-2016. Metode pemilihan sampel dalam penelitian ini dilakukan dengan metode sampel jenuh yaitu teknik penentuan sampel bila semua anggota populasi digunakan sebagai sampel. Data diolah menggunakan analisis regresi linier berganda dengan program SPSS 17.0. Hasil penelitian menunjukkan variabel *leverage* dan *islamic governance score* berpengaruh signifikan terhadap *islamic sosial reporting index*.

**Kata kunci :** *islamic sosial reporting index, leverage, islamic governance score.*

## **ABSTRACT**

*This study aims to effect of leverage and Islamic governance score on the Islamic social reporting index at Islamic commercial banks in Indonesia during 2014-2016. The data are obtained indirectly trough documentation and literature study. The number of population and sampel in this study are all Islamic commercial banks in the Indonesia around 12 Islamic conventional banks in Indonesian during 2014-2016. The sampel of this study is selected using Cencus sampling technique where all members of the population used as a sampel. The data are analyzed using multiple linear regression analysis with the help of SPSS 17.0. The results showed that leverage and Islamic governance score significantly Influence the Islamic reporting index.*

**Keywords:** *Islamic Social Reporting Index, Leverage, Islamic Governance Score.*