ABSTRACT - This study aimed to examine the effect of Sharia Supervisory Board’s Size, profitability, independent commissioner board composition and commissioner board’s size towards Islamic social reporting. The dependent variable in this study is Islamic social reporting., while independent variables are the size of sharia supervisory board, profitability, independent commissioners board composition and commissioners board’s size. Populations in this study are all Sharia Commercial Bank in Indonesia during 2012-2016 periods. The sample used purposive sampling method used obtained 43 samples observation. Data analysis method used is multiple linear regression analysis. The result of analysis shown that profitability (ROA) and independent commisioners board composition have significant effects toward Islamic social reporting. Meanwhile, the size of the sharia supervisory board and board of commissioners have no significant effects toward Islamic social reporting.

Keywords: Islamic social reporting, sharia supervisory board’s size, profitability, independent commisioner board composition, commisioner board’s size.

INTRODUCTION
One of the institutions business operations based on Sharia is Islamic banking. The establishment of Islamic banking as a bank without interest (riba) activities based on sharia principles and based on the Qur’An and the Hadith (Baidok and Septiarini, 2016). On Islamic banking social responsibility very relevant to talk about considering several factors namely, Islamic banking based on Sharia which operates on a foundation of moral, ethical and social responsibility and the principle of top obedience the commandments of God and the Caliph (Setiawan, et all, 2016).

Disclosure of Corporate Social Responsibility made by most companies in Indonesia is the motivation in raising public confidence towards the attainment of environmental improvement efforts surrounding his company (Subiantoro and Mildawati, 2015). In this social responsibility is measured by using the method of social reporting based on Islamic values or commonly referred to by the ISR. Factors that affect the Islamic social reporting one is the size of the Board of Trustees, the larger the number of Sharia Supervisory Board will then make the supervision against fulfillment sharia principles in business activities of Islamic commercial banks more effective. Other factors that affect the ISR is profitability. Companies that earn profits getting bigger then it will make companies disclose more extensive social information.

The Composition Of The Board Of Commissioners is Independent. The existence of independent Commissioners at a public Bank Syariah can increase the protection for the interests of the customer, in particular the Regent owners funds and minority shareholders as well as to avoid a conflict of interest in the performance of duties as well as contribute effectively towards the results of the company's ability to meet its obligations to shareholders (Taufik etc, 2015). Legitimacy is the psychological state of the alignments of people and groups of people who are very sensitive to the environment around both physical and nonphysical (Hadi,2011 in Rindawati and Engrossed, 2015). In this case related to the theory of legitimacy is the link between Good Corporate Governance structure in this case is the Sharia Supervisory Board, the composition of the Board of Commissioners are independent and the size of the Board of Commissioners since it can encourage management executor
company operations to disclose CSR in order to make the regulation of Bank Indonesia are met as well as perform Islamic banks were seeking economic for the Community (Khoiruddin, 2013).

Islamic Enterprise Theory is a theory of enterprise have internalized with Islamic values. The concept of enterprise theory recognizes the existence of accountability not only to the owner of the company alone but to a group of stakeholders. Sharia Supervisory Board is the body that exists in Islamic finance institutions and oversees the implementation of the decisions of the financial institutions in the DSN (Rahayu and Cahyati, 2014).

Shariah Supervisory Board holds a very important role in the company, they have a duty to provide input to the management of Islamic banking. Duties and responsibilities of DPS refer to the regulation of Bank Indonesia number 11/3/PBI/2009 on public Bank Syariah Bank Indonesia Regulations and number 11/33/PBI/2009 on the implementation of Good Corporate Governance for commercial banks and Islamic Syariah Business Unit. The independent Commissioner is expected to enhance the independence of the Board of Commissioners against the interests of the shareholders as well as being able to put corporate interests above the interests of others. If the higher proportions, then the Board of Commissioners is expected to more objective in taking decisions to protect stakeholders. (Kurniawati and Yaya, 2017).

H1: the size of the Board of Trustees of positive effect against Sharia Islamic social reporting  
H2: influential positive Profitability against Islamic social reporting  
H3: the composition of the Board of Commissioners are independent effect negatively to Islamic social reporting  
H4: the size of the Board of Commissioners of the negative effect against the Islamic social reporting.

RESEARCH METHOD

The population used in this research are all public Bank Syariah are there in Indonesia. As for the technique of sampling by using purposive sampling methods, using several criteria, namely public Islamic bank which issued the annual report of the company during the last five years (2012-2016) on the official website each of the banks, revealed its annual reports on the ISR report and BUS which have complete data related to the variables used in this study. Then the researchers took samples of the Islamic Bank 9. sample selection the Reasons because the nine Islamic banks have met the criteria specified. Methods of data analysis used in this study is the analysis of the multiple linear regression model (Multiple Regression).

RESULTS AND DISCUSSION

Descriptive statistical tests used to describe an overview of the variables examined both the dependent or independent. Descriptive statistics give an overview or description of a data seen from the average (mean), standard deviation, minimum, maximum

<table>
<thead>
<tr>
<th>Descriptive Statistics</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISR</td>
<td>43</td>
<td>39,53</td>
<td>65,12</td>
<td>54,8958</td>
<td>7,14491</td>
</tr>
<tr>
<td>UDPS</td>
<td>43</td>
<td>2</td>
<td>3</td>
<td>2,35</td>
<td>.482</td>
</tr>
<tr>
<td>ROA</td>
<td>43</td>
<td>.08</td>
<td>3,81</td>
<td>1,2607</td>
<td>9,7409</td>
</tr>
<tr>
<td>KDKI</td>
<td>43</td>
<td>33,33</td>
<td>100,00</td>
<td>65,6977</td>
<td>17,94772</td>
</tr>
<tr>
<td>UDK</td>
<td>43</td>
<td>2</td>
<td>6</td>
<td>3,81</td>
<td>1,118</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>43</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The model research of linear regression model using multiple IE study of dependence dependent variable with one or more independent variables, with the purpose of mengestimasi and or predict the average population or the average value of the variable the dependent variable based on the value of the known indepeden (Ghozali, 2016). As for the model equations regresinya are formulated as follows:

\[
ISR = \alpha + \beta_1 UDPS + \beta_2 ROA + \beta_3 KDKI + \beta_4 UDK + e
\]

Uji Koefisien Determinasi (R²)

From the results above, it can be noted that the magnitude of the value of the coefficient of determination (R²) seen from the Adjusted R Square i.e. 0.507. This means that variations in the dependent variable i.e. Islamic social reporting is able to be explained by the independent variable i.e. Sharia supervisory board size, profitability, the composition of the Board of Commissioners are
independent Commissioners and the size of 50.7% While remaining 49.3% are affected by other variables.

TEST RESULT HYPOTHESIS
Based on the results of the individual parameters significant test shows the variable size of the sharia supervisory board (UDPS) has a significant value of 0.660 and a negative regression coefficients is -1.013. Because the significant value of UDPS is 0.660> 0.05 and has a negative regression coefficient direction and is accepted and rejected. Thus the first hypothesis which states that the size of the sharia supervisory board has a significant positive effect on Islamic social reporting is rejected. The refusal of the first hypothesis supports Sunarto's 2016 study which states that the Sharia Supervisory Board must actively increase its role, many DPS do not supervise its sharia aspects.

Islamic banks should prepare Human Resources (SDI) qualified and reliable in determining the development of Islamic banking in the future. The results of this study are in line with research Rahayu and Cahyati (2014) stated that the size of the Sharia Supervisory Board has no effect against the disclosure of Islamic social reporting, and research done by Widayuni and Soeharto (2014) States that the size of the Sharia Supervisory Board has no effect against the disclosure of Islamic social reporting, but the results of this study are inconsistent with research conducted by Ramadhani (2016) stated that the size of the Sharia Supervisory Board influence on Islamic social reporting.

Profitability to Islamic Social Reporting
Based on the results of significant test individual parameters shows the profitability variables proxied with ROA has a significant value of 0.000 which means ROA 0.000 < 0.05 has a negative regression coefficient value is -3.768. Because the significant value of ROA 0.000 is less than 0.05 and has a negative regression coefficient direction, it is rejected and accepted. Thus the first hypothesis stating that profitability has a positive effect on Islamic social reporting is rejected. This shows that when a company has a high level of profitability the company considers need not do reporting of ISR. The results of this research line with Anggraini and Wulan (2015) which stated that the profitability of the negative effect against the Islamic social reporting, and research conducted by Rahayu and Cahyati (2014) stated that the profitability influential Islamic social disclosure against negative reporting, but in contrast to the results of research conducted Taufik, et all (2015) which stated that the profitability of a positive effect against Islamic social reporting.

The Influence of the Board The Commissioner Independen To Islamic social Reporting
Based on the results of the individual parameters significant test shows the composition variable of the independent board of directors (KDKI) with a significant value of 0.021 and a negative regression coefficient is -0.151. Because the significant value of KDKI is 0.021 < 0.05 and has a negative regression coefficient direction and is rejected and accepted. Thus the third hypothesis which states that the composition of the independent board of directors has a positive influence on Islamic social reporting is rejected.

Independent Commissioner cannot provide maximum supervision against the company. It is influenced by the lack of quality owned and duplicate Office owned by independent Commissioners in other companies (Qoyum et all, 2017). So getting a large number of independent Commissioners can lower disclosure Islamic social reporting. The results of this research are consistent with research conducted by Chariri and Charles (2012) stating that the composition of the Board of Commissioners are independent effect negatively to Islamic social reporting and research conducted by Qoyum et all (2017) stated that the composition of the Board of Commissioners are independent effect positively to Islamic social reporting, but in contrast to the results of research conducted Baidok and Septiariini (2016) that States that the composition of the Board of Commissioners are independent influence on Islamic social reporting.

The fourth hypothesis was rejected because in the execution of its duties, the Board of Commissioners is not always settled (tend to be passive), can not monitor directly so that less support the disclosure of ISR in the public Sharia bank (Baidok and Septiariini, 2016). The results of this research are consistent with research conducted olehBaidok and Septiariini (2016) stating that the size of the Board of Commissioners has no effect against the Islamic social reporting and research conducted by Janna and Asrori (2016) stated that the size of the Board of Commissioners has no effect against the disclosure of Islamic social reporting, but in contrast to the results of research conducted Khoiruddin (2013) which States that the size of the Board of Commissioners to Islamic social reporting.

CONCLUSION
Based on the results of data analysis and hypothesis testing that has been done can be drawn to the conclusion that the size of the Sharia Supervisory Board has no effect against the Islamic social reporting. It is proved that the value of significance 0.05 > 0.660 and have a negative regression
Profitability negatively to influential Islamic social reporting. It is proved that the significance value of 0.000 > 0.05 and has a negative regression coefficient direction of 3,768. The composition of Board of Commissioners is independent effect negatively to Islamic social reporting. It is proved that the value of 0.021 > 0.05 significance and have a negative regression coefficient direction of 0.151. Size of Board of Commissioners is not effect against the Islamic social reporting. It is proved that the value of significance 0.05 > 0.831 and have a positive regression coefficient direction of 0.227.

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