

ABSTRACT

This study aims to find out: (1) Differences in disclosure of Islamic Social Reporting in Indonesia and Malaysia. (2) Effect of Islamic social reporting on financial performance. (3) Effect of Islamic social reporting on the value of the company. The population in this study are companies that are in the Indonesian Syariah Stock Index (ISSI) and Islamic stocks in Malaysia, Suruhanjaya Sekuriti, during the period 2014-2017. The companies that were sampled were determined by purposive sampling technique. The sample of research in Indonesia was 50 companies with 400 observations. While in Malaysia the study sample was 50 companies with 700 observations. Data analysis used robust regression analysis. The results of this study indicate that (1) There are differences in disclosure of Islamic Social Reporting between Indonesia and Malaysia. (2) Islamic social reporting has a significant positive effect on financial performance. (3) Islamic social reporting has a significant effect on company value.

Keywords: Islamic social reporting, financial performance, and corporate value

ABSTRAK

Penelitian ini bertujuan untuk mengetahui : (1) Perbedaan pengungkapan *Islamic Social Reporting* di Indonesia dan Malaysia. (2) Pengaruh *Islamic social reporting* terhadap kinerja keuangan. (3) Pengaruh *Islamic social reporting* terhadap nilai perusahaan. Populasi dalam penelitian ini adalah perusahaan yang ada di Indeks Saham Syariah Indonesia (ISSI) dan saham syariah di Malaysia yaitu *Suruhanjaya Sekuriti* selama periode 2014-2017. Perusahaan yang menjadi sampel ditentukan melalui teknik *purposive sampling*. Sampel penelitian di Indonesia adalah sebanyak 50 perusahaan dengan 400 observasi. Sedangkan di Malaysia sampel penelitian adalah sebanyak 50 perusahaan dengan 700 observasi. Analisis data menggunakan analisis regresi robust. Hasil penelitian ini menunjukkan bahwa (1) Terdapat Perbedaan pengungkapan *Islamic Social Reporting* antara Indonesia dan Malaysia. (2) *Islamic social reporting* berpengaruh positif signifikan terhadap kinerja keuangan. (3) *Islamic social reporting* pengaruh signifikan terhadap nilai perusahaan.

Kata kunci : *Islamic Social Reporting*, kinerja keuangan ,dan nilai perusahaan.