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Factors Affecting Disclosure of Islamic Social Reporting on Companies Listed In Jakarta Islamic Index 2017-2019

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Abstract

This study aims to determine the effect of company size, profitability, Islamic securities, liquidity and leverage on the disclosure of Islamic Social Reporting in companies listed on the Jakarta Islamic Index (JII) for the 2017-2019 period. The data used are the financial statements of companies listed on the Jakarta Islamic Index during the 2017-2019 period. Data were analyzed using multiple linear regression. The sample in this study were 17 companies that were consistently listed on the Jakarta Islamic Index for the 2017-2019 period. Samples were taken using purposive sampling technique. This study indicate that company size has a significant positive effect, profitability, Islamic securities liquidity and leverage have no significant positive effect on the disclosure of Islamic social reporting. Meanwhile, simultaneously company size, profitability, Islamic securities, liquidity and leverage have a significant positive effect on the disclosure of Islamic social reporting.

***Keywords** : Jakarta Islamic Index, Disclosure, Islamic Social Reporting*

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1. INTRODUCTION

Islamic finance has developed in Indonesia for more than 2 (two) decades. The development of Islamic finance in Indonesia was initiated by the development of the Islamic banking industry in the 90s, followed by Islamic insurance and the Islamic capital market. With the passage of time, Islamic finance continues to grow and develop to this day. The development of Indonesian Islamic finance in general shows quite encouraging movements both on a national and international scale. This is marked by an increase in financial assets, a greater variety of products, and an increasing understanding of Islamic finance among actors and the community.(Otoritas Jasa Keuangan, 2020). The growth rate of Islamic finance in Indonesia which continues to grow can be seen in Figure 1.

The Islamic capital market has various quality products and is trusted by the public, one of which is the Jakarta Islamic Index (JII) which will be a benchmark for the performance of sharia-based stocks to further develop the Islamic capital market. There are 30 sharia shares listed in JII that have passed the selection process by the Indonesia Stock Exchange (IDX). these shares are the most liquid sharia shares and have a large market capitalization.(Kalbuana et al., 2019)

The company has a moral obligation to the stakeholders which is commonly known as Corporate Social Responsibility (CSR). CSR practices and disclosures that were originally voluntary have now become mandatory in accordance with the regulations contained in Law no. 40 of 2007 concerning limited liability companies, that the annual report must contain some information, one of which is the social and environmental responsibility report. (Siddi et al., 2019).

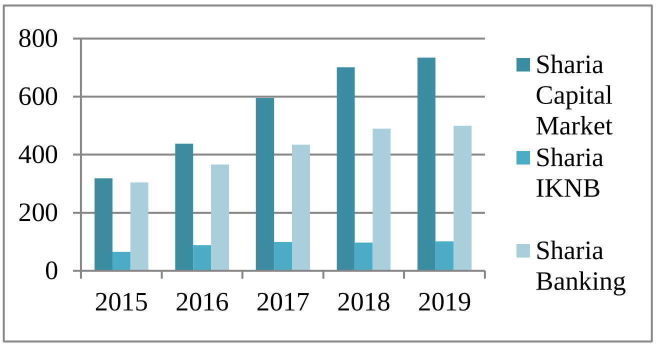

Figure 1. The development of Islamic finance in Indonesia in 2015-2019 *(*OJK, 2019)

CSR reporting in Islam is known as Islamic Social Reporting (ISR). ISR is a corporate social responsibility reporting framework that is in accordance with Islamic principles and was first introduced by Haniffa in 2002 through a journal entitled Social Reporting Disclosure An Islamic Perspective and then the research was developed by Othman et al. in 2009. In a study entitled A Determinants Of Islamic Social Reporting Among Top Shariah-Approved Companies In Bursa Malaysia. (Kalbuana et al., 2019) CSR in Islamic banks must give priority to the allocation of funds distribution using maqashid shariah. The size of the distribution is adjusted to the needs of the community based on 5 matters, namely: 1) the protection of the Faith / religion (hifz-addin), 2) the protection of life/human soul (hifz-annafs), 3) the protection of mind / intelligence (hifz-alaql), 4) the protection of wealth (hifz-almaal), 5) The protection of lineage (hifz-annasl).(Putra & Finarti, 2015)

Rahayu (2015) states that social responsibility reporting in accordance with Islamic principles is a form of corporate accountability in an Islamic perspective. In conventional economics, social responsibility reporting is an extension of the financial reporting system that reflects broader social expectations regarding the role of society in the economy or corporate social activities. Corporate social responsibility reporting in conventional systems only focuses on material and moral aspects. However, the spiritual aspect should be used as the main focus in reporting on corporate social responsibility, because Muslim decision makers have an expectation that companies will disclose this information voluntarily to help meet their spiritual needs. Therefore, it is necessary to have a special framework for reporting social responsibility based on Islamic Principles which is not only useful for Muslim decision users, but also useful for Islamic companies in fulfilling their responsibilities to Allah Ta'ala and society.

Previous studies related to the effect of firm size, profitability, liquidity and leverage on Islamic social reporting have been widely studied. Firm size has a positive effect on ISR proposed by Oktaviana (2019), Ramadhani (2016) and Rosiana, Arifin, & Hamdani, (2015), Lestari(2016). Meanwhile, according to Susanti & Nurhayati (2018) company size has no effect on ISR disclosure.

Several previous studies related to the effect of profitability on ISR disclosure concluded that profitability had a significant positive effect on ISR disclosure (Affandi & Nursita, 2019). However Herawati et al.(2019), Kalbuana et al (2019) stated that profitability has no effect on ISR disclosure. According to previous research, leverage has an effect on ISR disclosure as revealed by Astuti et al. (2017), Kalbuana et al (2019) and Widiyanti & Hasanah (2017) in their research which states that Leverage has a significant positive effect on ISR disclosure. While in the research of Rosiana et al., (2015) and Umiyati & Baiquni (2018) leverage has no effect on ISR disclosure.

This study is a replication of the research of Umiyati & Baiquni (2018) by adding two independent variables, namely the variables of Islamic securities and liquidity. The objects used are companies listed on the Jakarta Islamic Index (JII) and the period used is the latest period from 2017-2019. The purpose of the study was to determine the effect of company size, profitability, Islamic securities, liquidity and leverage on the disclosure of Islamic Social Reporting (ISR) in companies listed on the Jakarta Islamic Index for the 2017-2019 period which was processed using multiple linear regression analysis. The following are the hypotheses proposed in this study: (1) Hypothesis 1: Firm size has a positive effect on the disclosure of Islamic Social Reporting (2) Hypothesis 2: Profitability has a positive effect on the disclosure of Islamic Social Reporting. (3) Hypothesis 3: Issuance of Sharia Securities has a positive effect on the disclosure of Islamic Social Reporting. (4) Hypothesis 4: Liquidity has a positive effect on the disclosure of Islamic Social Reporting. (5) Hypothesis 5: Leverage has a positive effect on the disclosure of Islamic Social Reporting.

2. RESEARCH METHOD

This study uses a descriptive method with a quantitative approach with multiple linear regression analysis. The sampling technique in this research is using purposive sampling where the researcher selects the sample based on the research objectives and the suitability of the criteria set by the researcher. This research uses secondary data from annual reports taken from www.idx.go.id, internet sites related to research, various journals, and books that support the focus of this research. The population that is the object of this research is a company registered in the Jakarta Islamic index as many as 30 companies during the 2017-2019 period. While the sample that was determined was 17 companies with the criteria that the companies were consistently listed in the Jakarta Islamic index from 2017-2019. The sample criteria are set as follows: (1) Companies that are consistently listed in the Jakarta Islamic Index from 2017 to 2019. (2) Complete company data for all variables to be studied in the model during the research period.

The research variable is a concept or construct that has variations (two or more values). The value attached to the variable can be in the form of data or numbers (Pernanu & Putra, 2016; Putra & Hasanah, 2018). The variables used in this study are listed in table 1

Table 1. Research Variables

Variables	Kontributor
X1: Firm Size	(Ramadhani, 2016; Susanti & Nurhayati, 2018; Umiyati & Baiquni, 2018)
X2: Profitability	(Herawati et al., 2019; Kalbuana et al., 2019; Novrizal & Fitri, 2016; Ramadhani, 2016; Siddi et al., 2019; Susanti & Nurhayati, 2018)
X3: Sharia Securities	(Faroh, 2019; Karomah et al., 2017; Umiyati & Baiquni, 2018)
X4: Liquidity	(Dewi & Putri, 2018; Lestari, 2016; Nuraeni & Rini, 2019)
X5: *Leverage*	(Karomah et al., 2017; Lestari, 2016; Rosiana et al., 2016; Wulansari, 2019)
Y: ISR	(Affandi & Nursita, 2019; T. P. Astuti, 2014; Dewi & Putri, 2018; Kalbuana et al., 2019; Karomah et al., 2017; Novrizal & Fitri, 2016; Nuraeni & Rini, 2019)

The analytical technique used in this research is descriptive statistics, classical assumption test and hypothesis testing. Descriptive statistics provide an overview or description of a data seen from the average value (mean), standard deviation, maximum, minimum which is presented in a numerical table resulting from data processing using SPSS. Classical assumption test consists of normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. While the hypothesis testing uses multiple regression analysis consisting of the coefficient of determination, Simultaneous Significant Test (Statistical Test f), and Individual Parameter Significant Test (Test Statistics t).(Ghazali, 2016; Pernanu & Putra, 2016; Putra & Hasanah, 2018; Siregar, 2015)

3. RESULT AND DISCUSSION

3.1. Result

Based on predetermined criteria, 17 samples of companies registered in the Jakarta Islamic Index were selected multiplied by 3 periods (2017-2019) so that a total of 51 data were processed and then the data was tested partially and simultaneously using SPSS (Statistical Product and Service Solition) Version 25. This research has been through descriptive statistical tests and classical assumption tests.

Normality Test

This study uses the normality test and the existing guidelines in the Kolmogorov-Smirnov test.(Ghazali, 2016) Table 2 is the results of the normality test.

Table 2. One-Sample Kolmogorov-Smirnov Test - 1

		Unstandardized Residual
N		51
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,05032212
Most Extreme Differences	Absolute	,131
	Positive	,131
	Negative	-,115
Test Statistic		,131
Asymp. Sig. (2-tailed)		,028[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

From table 2, these results obtained the value of Asymp. Sig. (2-tailed) is smaller than 0.05 which is 0.028 so it can be stated that the data are not normally distributed. To overcome this, researchers remove outliers by converting data values into standardized scores or Z-Scores which have an average value equal to zero and a standard deviation equal to one (Ghazali, 2016; Siregar, 2015). There are 3 samples that have outlier data in this study so they must be removed for use in further analysis. The original sample amounted to 51 minus the outlier data by 3, then the remaining 48 samples that can be used in this study.

Table 3. One-Sample Kolmogorov-Smirnov Test - 2

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,04882149
Most Extreme Differences	Absolute	,112
	Positive	,112
	Negative	-,069
Test Statistic		,112
Asymp. Sig. (2-tailed)		,178[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on table 3, the results of the One-Sample Kolmogorov-Smirnov Test show the Asymp value. Sig. (2-tailed) is greater than 0.05, which is 0.178. So it can be concluded that the data is normally distributed.

Multiple Linear Regression Analysis

The results of the tests carried out show that the model proposed in this study escapes the deviation of the classical assumptions. Multiple Linear Regression Analysis on the dependent variable (Islamic Social Reporting) is shown in table 4 below :

Table 4. Results of Multiple Linear Regression Analysis

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	-,328	,307		-1,071	,290
	,028	,009	,493	3,062	,004
Firm SIZE	,092	,102	,148	,900	,373
(Profitabilitas) ROA	,021	,015	,199	1,456	,153
(Sh_securities) SBS	,005	,010	,090	,501	,619
(Liquidity) CR	,023	,015	,279	1,582	,121
(Leverage) DER					

a. Dependent Variable: ISR

Source : Processed Data (2021)

Based on the results of data processing in table 4, the following multiple linear regression equation is obtained:

Y= -0.328 + 0.028SIZE + 0.092ROA + 0.021SBS + 0.005CR + 0.023DER

Information :

Size : Firm Size, Total Assets (Ln)
ROA : Profitability, ROA
SBS : Sharia Securities
CR : Liquidity
DER : Leverage

The results of the multiple linear regression analysis equation can be explained through the following statement:

a. The constant is -0.328, meaning that this constant value indicates that if there is no variable X = 0 then the ISR will decrease by -0.328 or if the company size, profitability, Islamic securities, liquidity and leverage have a constant value (0), then the ISR value decreased by -0.328.
b. The coefficient value of the firm size variable is 0.028. These results indicate that there is a positive relationship between firm size and ISR, the larger the firm size, the wider the ISR disclosure will be.

c. The coefficient value of the profitability variable is 0.092. These results indicate that there is a positive relationship between the profitability variable and ISR, the higher the profitability, the less ISR is disclosed.
d. The coefficient value of the Islamic securities variable is 0.021. These results indicate that there is a positive relationship between the variables of Islamic securities and ISR, the more Islamic securities issued, the wider the ISR disclosure will be.
e. The coefficient value of the liquidity variable is 0.005. These results indicate that there is a positive relationship between the liquidity variable and ISR, the higher the level of liquidity, the less ISR will be disclosed.
f. The coefficient value of the leverage variable is 0.023. These results indicate that there is a positive relationship between the leverage variable and ISR, the higher the leverage level, the less ISR disclosure will be.

The coefficient of determination (R^2)

The coefficient of determination (R^2) is used to measure the percentage of variance in the dependent variable that can be explained by the existing independent variables. (Faroh, 2019).

Table 5. Coefficient of Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,516[a]	,266	,178	,0516458

a. Predictors: (Constant), DER, SBS, SIZE, ROA, CR

b. Dependent Variable: ISR

Source : Processed Data (2021)

From table 5 the Adjusted R Square value = 0.266, so it can be said that 26.6% of the ISR variable can be explained by changes in the SIZE, ROA, SBS, CR, and DER variables. While the remaining 73.4% is influenced or explained by other variables that are not intended in this research model.

Simultaneous Test (F Test)

Based on table 6, the calculated F value is 3.042 and a significance of 0.020 is smaller than 0.05. This shows that the variables of firm size, profitability, Islamic securities, liquidity and leverage simultaneously have a significant effect on the ISR disclosure of companies listed on the Jakarta Islamic Index for the 2017–2019 period.

Table 6. F test

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,041	5	,008	3,042	,020[b]
	Residual	,112	42	,003		
	Total	,153	47			

a. Dependent Variable: ISR

b. Predictors: (Constant), DER, SBS, SIZE, ROA, CR

Source : Processed Data (2021)

Partial test (T test)

The t-statistical test was used to test whether the independent variable partially had a significant or insignificant effect on the dependent variable (Islamic Social Reporting). In the t-test in this study, the researcher used a 5% significance level (=5%) to see the value of the significance level of each independent variable. If the probability value is greater than 0.05 then it has no significant effect on the dependent variable, but if the probability value is less than 0.05 then it has a significant effect on the dependent variable.(Karomah et al., 2017) The t-test results for the variables of firm size, profitability, liquidity sharia securities in leverage are in table 7.

Table 7. Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	-,328	,307		-1,071	,290
SIZE	,028	,009	,493	3,062	,004
ROA	,092	,102	,148	,900	,373
SBS	,021	,015	,199	1,456	,153
CR	,005	,010	,090	,501	,619
DER	,023	,015	,279	1,582	,121

a. Dependent Variable: ISR

3.2. Discusssion

Effect of Firm Size on ISR Disclosure

The regression model testing conducted in this study shows that the firm size variable has a t count of 3.062 > t table of 1.67528 and a significant value (0.004) < (0.05) so it can be concluded that the firm size variable has a significant positive effect on ISR disclosure (H1 Accepted). This is in accordance with research conducted by Umiyati & Baiquni (2018) and Faizah et al.(2015).The influence of company size on the disclosure of Islamic Social Reporting indicates that the larger the size of a company, the higher the Islamic Social Reporting disclosed by the company. This is because the larger the size of the company, the higher the demand for information disclosure compared to smaller companies. By disclosing more information, the company tries to indicate that the company has implemented sharia principles well. In addition, larger companies generally have more financing, facilities and human resources than smaller companies. The results of this study support the legitimacy theory that large companies will disclose their social responsibilities to gain legitimacy from stakeholders.

The Effect of Profitability on Disclosure of Islamic Social Reporting

The regression model testing conducted in this study shows that the profitability variable has a t count of 0.900 < t table of 1.67528 and a significant value (0.373) > (0.05) so it can be concluded that H2 in this study is rejected. This is in line with Hanifa's (2002) research in Ramadhani (2016) which states that from an Islamic perspective, companies that have the intention to disclose will not consider whether the company is making a profit or loss. Companies will continue to disclose Islamic Social Reporting information regardless of the high and low profits they have.

This condition occurs because the company considers Islamic Social Reporting as a necessity. The company realizes that the disclosure of Islamic Social Reporting is very important as a form of company transparency to be able to increase the trust and value of the company in the eyes of the users of the company's financial statements. The results of this study are in accordance with research conducted by Kalbuana et al., (2019), Faizah et al (2015) and Susanti & Nurhayati (2018) which state that company profitability has no significant effect on the disclosure of Islamic Social Reporting.

The Effect of Sharia Securities on Disclosure of Islamic Social Reporting

Based on table 7, the regression model testing carried out in this study shows that the Islamic securities variable has a t count of 1.456 < t table of 1.67528 and a significant value (0.153) > (0.05) so it can be concluded that H3 in this study is rejected by the statement Islamic securities variables have no positive and insignificant effect on the disclosure of Islamic Social Reporting.

The results of this study are consistent with the research of Faroh (2019) and Umiyati & Baiquni (2018). One of the factors that causes the issuance of sharia securities does not affect the level of disclosure of Islamic Social Reporting is the lack of companies in Indonesia that use sharia securities as one of their sources of funding, so that awareness between companies that issue sharia securities and companies that do not issue securities. There is no difference in terms of carrying out social responsibilities in accordance with Islamic principles.

So it can be concluded that the large or small number of Islamic securities issued by the company will not affect the company in disclosing its social responsibility reporting (ISR). Which means that reporting on social responsibility has become a must even if these companies issue or do not issue sharia securities, such as sukuk, sharia shares and other types of securities.

The Effect of Liquidity on Disclosure of Islamic Social Reporting

Based on table 7, the regression model testing carried out in this study shows that the liquidity variable has a t count of 0.501 < t table of 1.67528 and a significant value (0.619) > (0.05) so it can be concluded that H4 in this study is rejected with a statement that liquidity is not influential and not significant to the disclosure of Islamic Social Reporting.

The liquidity ratio has no effect on the disclosure of Islamic Social Reporting because the company does not understand the level of quality of liquidity in the company, so that the level of liquidity cannot be used as material for evaluating the company which is considered to have an effect on the disclosure of social responsibility. This is one of the reasons creditors do not view the disclosure of ISR in looking at the circumstances and situation of the company. The high and low level of liquidity will not affect the disclosure of ISR so that the company assumes that the disclosure of ISR will still be carried out even though the level of liquidity is high or low. Because by disclosing ISR, the company will not experience losses and will not affect the company's debt repayments. (Lestari, 2016)

This is supported by research conducted by Kamil and Antonius (2012) in Lestari (2016a) which states that liquidity has no effect on ISR disclosure due to lack of attention from stakeholders with an interest in financial information, less attention to the quality of entity liquidity so that in the end there is not much attention. affect the extent of ISR disclosure. These results are in accordance with research conducted by Lestari (2016a) and Dewi & Putri (2018) which states that liquidity has no effect on ISR disclosure.

The Effect of Leverage on Disclosure of Islamic Social Reporting

Based on table 7, the regression model testing conducted in this study shows that the leverage variable has a t count of 1.582 < t table of 1.67528 and a significant value (0.121) > (0.05) so it can be concluded that H5 in this study is rejected with the statement that leverage is not significant effect on the disclosure of Islamic Social Reporting. Leverage has no effect on ISR disclosure due to the ability of creditors to obtain information and other disclosures other than the annual report so that creditors can obtain information and other disclosures through direct inquiries to the company, agreements, company internal reports or other supplementary reports/information such as data or information. the schedule provided by the company or ask for management's explanation of the financial information and discussion of the significance of the financial information(Lestari, 2016). This makes creditors aware of information other than the annual report, which results in creditors not demanding full disclosure of ISR to the company. So when the level of leverage is high or low, it will not affect the ISR disclosure.

The results of this study are in accordance with previous research conducted by Lestari (2016a), Rosiana et al (2015)., and Hendaryadi et al., (2018) which concluded that leverage does not have a significant effect on ISR disclosure because creditors still depend on other sources of information.

4. CONCLUSSION

This study concludes that firm size has a significant positive effect on ISR disclosure, Islamic securities have no positive and insignificant effect on ISR disclosure, liquidity has no and no significant effect on ISR disclosure, leverage has no significant positive effect on ISR disclosure but simultaneously firm size, profitability, Islamic securities, liquidity and leverage have a significant positive effect on ISR disclosure. The limitation of the results of this study is that the model is relatively simple because it only reveals the effect of company size, profitability, Islamic securities, liquidity and leverage on the disclosure of Islamic Social Reporting partially and simultaneously, even though there are other factors that affect the disclosure of Islamic Social Reporting such as industry type, the age of the company, the size of the independent board of commissioners in the hope of further research and producing a better model related to the factors that influence Islamic Social Reporting.

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