



Disclosure of Islamic Social Reporting of Islamic Banks in Indonesia with Analysis of Profitability and Size for 2016-2020

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ABSTRACT

Islamic Social Reporting (ISR) is an index of social accountability disclosure whose indicators refer to Islamic ethical principles. Islamic banking operates by Sharia principles. Therefore the disclosure of ISR in Islamic banking must be within the corridors of Islamic theology. This study uses the E-Views software to identify the factors that influence exposure to Islamic Social Reporting (ISR) in Islamic banking in Indonesia. The factors examined in this study are company performance and company size towards Islamic Social Reporting. The results of this study show that financial performance proxied by ROA has no effect on ISR with a calculated T value of 1.338357, and financial performance proxied by NPF has no impact on Islamic Social Reporting with an estimated T value of 1.405019. Company size is a proxy for the Size that affects Islamic Social Reporting, with a T-test result of 3.077773 < 2.03693. The results of the F test obtained a value of 0.021230 < 0.05, which means that the variables NPF, ROA, and Size together influence the Islamic Social Reporting of Islamic Banks in Indonesia for the 2016-2020 period.

Keywords: *Islamic Sosial, Islamic Banks, Profitability.*

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INTRODUCTION

Law No. 21 of 2008 concerning Islamic Banking states the responsibility of Islamic banks, namely that they must carry out sharia principles in all of their business activities or Islamic law rules that have been regulated by the fatwa of the Indonesian Ulema Council (MUI) such as the principle of upholding justice and balance ('adl wa tawazun), beneficial (maslahah), intact (aliyah), but there are no elements of gharar, may, usury, violations, and the most miniature illegal objects (Lednicky dkk., 2020).

Also, Sharia law in banks calls on all Sharia banks to always strive to ensure the fulfillment of social functions, whose features are like the concept of the Baitul Mal Institute, in every business activity (Palansooriya dkk., 2020). This function enforces receiving funds from zakat, infaq, alms, grants, or similar social material (Coleman & Lancaster, 2020). Islamic banks must direct these funds to the waqf manager (nazir) at the request of the waqf giver (wakif) (Lim dkk., 2021). The law enforcement and monitoring functions of Sharia banking are carried out based on the principle of implementing the principles of protection or due diligence and good governance following those held by the OJK, as usual for banking, but adding a law enforcement and control system adapted to the features of the sharia banking operating system.

Along with Indonesia's banking world's development, the Islamic banking system is growing very well. Many people are familiar with the concept of Islamic banking. This, of course, depends on the goals of Islamic banking itself (Dror dkk., 2020). According to Sharia, Islamic banks also have an excellent mission to fulfill in addition to generating profits, namely as a representative of increasing the welfare of the surrounding community (Jin dkk., 2020). The available product card al-Hasan (benevolent funds) is one proof of the social role of Islamic banking, namely efforts to implement the receipt of zakat, infaq, alms (ZIS) (Newman & Cragg, 2020), and their distribution. Islamic banking also prioritizes profit distribution rules in the manifestation of mudharabah and musyarakah. Creating an Islamic bank is the culmination of an extensive program to achieve point salaah (success in this world and the hereafter).

The rapidly growing world of Islamic banking can cause Islamic banks to face tough competition in the future (Salas-Rueda dkk., 2020). Competition may arise between Islamic banks or even Islamic banks with conventional banks (Al-Fraihat dkk., 2020). A consensus measurement tool must be used as a model to measure the performance of Islamic banks (Dincer dkk., 2019). At this stage, Kuppusami stated that a performance evaluation had been carried out to determine the future of the banking perspective.

In connection with the need to disclose information about social activities in Islamic banking, there is often a growing discussion about the Islamic Social Accountability Index (Islamic Social Reporting) (van der Pluijm dkk., 2019). The ISR index is the leading benchmark for implementing social impact programs for Islamic banking, which contains a set of standard CSR items, which have been agreed upon and ratified by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) (Zheng dkk., 2020), so these items are designed by researchers in more detail from year to year (Fox dkk., 2020). To determine which CSR components must be disclosed and implemented by Islamic organizations (Langford dkk., 2020), in this case, Islamic bank entities. (GR)Until now, most of the disclosure information on CSR activity indicators in Islamic banking is still guided by the Global Reporting Initiative Index I (Xia dkk., 2020). Even though it should be, according to Fitria and Hartanti (2010), if the ISR Index can be an initial movement in the context of standards for implementing CSR activities and reporting CSR activities that are in line with Sharia principles.

In the view of Islam, social accountability is a conceptual embodiment of the realization of the teachings of ihsan theology as the culmination of a noble person is an understanding of ethics (Abbass dkk., 2022). Interpretation of Ihsan is a manifestation of promoting good behavior to benefit others and only sees the function of this action enjoy the worship of Allah SWT (Tzanakou & Pearce, 2019). Besides that, the

implementation of ihsan theology implies the theology of ownership in Islamic teachings, that only Allah is the absolute owner (taqiyah). At the same time, humans are temporary owner entities that function as recipients of His entrusted assets.

Findings from previous studies related to activity reporting in CSR using the ISR index were conducted by Firtia and Hartanti (He dkk., 2020). In his research explaining the implementation of CSR carried out by three examples of Islamic banks, implementation on the GRI index is still higher than disclosure of information about activities on the ISR index (Jeong dkk., 2021). The level of information disclosure on CSR activities using the ISR index is still limited to 50 percent of all actions that must be carried out and about which must be reported (Plante dkk., 2021). Studies where the CSR index is discussed through the ISR index in most of the Islamic banking industry, are carried out abroad and still need to be held in Indonesia (Inciardi dkk., 2020). Witnessing the growth of the Islamic banking industry in Indonesia, as well as photographing the growing challenges for measuring social performance, this study represents its position as a development of the previous research model, namely to find out how the impact of Islamic Bank financial activities and company size on Islamic Social Reporting Index (ISR Index) activities which implemented by Islamic banking in Indonesia.

Previous research by Antonio et al. (2012) used MSI. Model in their research to measure how Islamic banks' four levels of activity in various countries and rankings of Islamic banks are systematically ranked from the best to the worst (Wang dkk., 2020). Fauzia and Yudho (2013) also carried out a similar research model where they measured and rated Islamic banks based on the ISR index (Ferronato & Torretta, 2019). Another study by Sunarshih and Ferdiyansyah (2017) explores what factors can influence changes in the index of Islamic social accountability to Indonesian Islamic commercial banks (Haug dkk., 2020). All previous studies and research yielded the same results, namely that to measure the financial performance of Islamic banks, they must adhere to and contain Islamic religious teachings and other Islamic activities represented through the MSI and ISR.

Yulianto and skolahah talked about the fact that a high NPF ratio in a bank can lead to a decrease in the number of accepting deposits from customers so that the bank gets and distributes small profits (Jiang dkk., 2019). Make people lose their desire to invest their money in the bank (Henley dkk., 2020). Based on this, the NPF variable is a development of this research, and its function is to see whether the number of NPF in Islamic banks will impact the implementation of ISR.

In addition, the disclosure of information on activities in social responsibility (ISR) indicates that this entity illustrates the magnitude of a company's social obligations to citizens (Velte dkk., 2020). Every company activity from all ISR events can provide good value to the company to maintain and strengthen its image in the eyes of the general public (García-Sánchez dkk., 2019). They are intended for the company's future to attract investors' attention to investing in the company. Therefore, with many companies disclosing their social responsibility activities (Valeri & Baggio, 2021), many companies will also receive attention from the public to grow their customers and influence their profitability (ROA).

In this study, the authors added the variable Net Performance Financing to expand on previous research (Udugama dkk., 2020). The NPF variable is used to find out how high the number of bad loans that fall on a bank for a specific time; the authors assume that if small banks own bad loans, this will affect the profitability of the bank itself (Xu

dkk., 2019), so banks with high profitability must have a good impact on a scale of implementation of Islamic social accountability (Basar dkk., 2019). This is under the principle of Ihsan according to actual Islamic teachings.

RESEARCH METHODOLOGY

This study examines the Effect of Financial Performance and Company Size on Islamic Social Reporting in Islamic Banking in Indonesia in 2016-2020 (Veloz dkk., 2019). The data used are sustainability reports and annual reports of Sharia banking companies from 2016-2020 (Engelhardt dkk., 2019). These are sourced from the official Sharia banking websites and the website www.idx.co.id. Of the 14 Islamic commercial banks in Indonesia, using a purposive sampling technique, the final sample with complete data in this study was 7 Islamic banks. Data analysis techniques in this study used panel data regression analysis with the standard effect model method, fixed effect model, and random effect model.

RESULT AND DISCUSSION

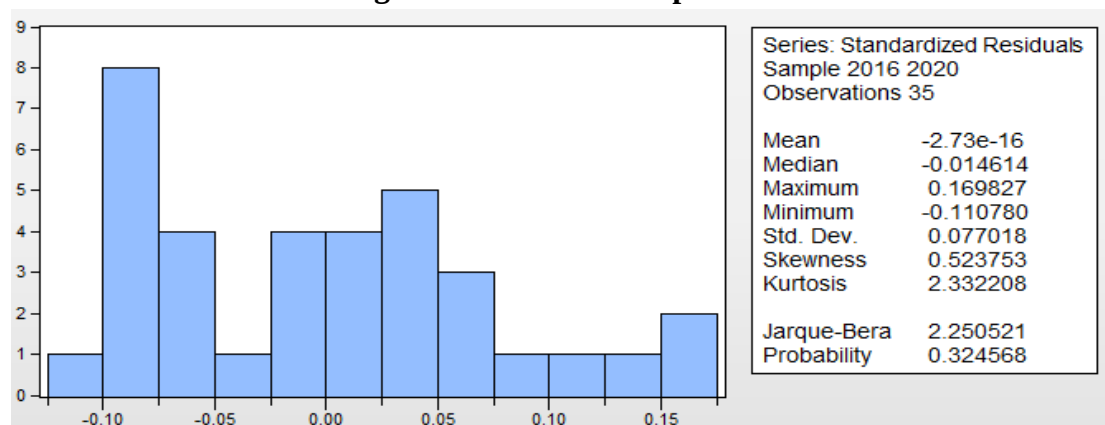
Selection of Panel Data Regression Estimation Model

Based on the regression test using the Common Effect, Fixed Effect, and Random Effect estimation methods, the next step is to conduct a test to determine which estimation method is more appropriate to use between Common Effect, Fixed Effect, and Random Effects. The Chow Test, Hausman Test, and Lagrange Multiplier Test were carried out to determine between the three methods. In this study, the most suitable method is the Random Effect method.

CLASSIC ASSUMPTION TEST

Normality test

Figure 1. Classic Assumption Test



The normality test was carried out using the Jarque-Bera (JB) normality test. Based on the normality test results above, it can be seen that the Jarque-Bera probability value is 0.324568, which is greater than alpha 0.05, so the data is usually distributed.

Multikolinearitas Test

Table 2. VIF Method Multicollinearity Test Results

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.046695	287.1974	NA
X1	0.802324	4.267847	1.232787
X2	0.520428	1.320320	1.273190
X3	0.000159	283.0792	1.050614

The hypothesis of the VIF method multicollinearity test, if the VIF value < 10 , then there is no multicollinearity problem, and if the VIF value > 10 , then there is a multicollinearity problem; in order to avoid multicollinearity, it can be corrected by one of the independent variables must be removed from the regression model. Based on the results of the VIF method multicollinearity test, centered VIF values $X01 = 1.232787$, $X02 = 1.273190$, $X2 = 1.050614 < 10$, it can be stated that there is no multicollinearity problem.

Heteroscedasticity Test

Table 3. BPG Method Heteroscedasticity Test Results

F-statistic	0.107250	Prob. F(3,31)	0.9552
Obs*R-squared	0.359534	Prob. Chi-Square(3)	0.9485
Scaled explained SS	0.234221	Prob. Chi-Square(3)	0.9719

The hypothesis of the heteroscedasticity test using the Breusch-Pagan Godfrey test method (BPG) is that H_0 is the absence of heteroscedasticity in the regression model, and H_a is the presence of symptoms of heteroscedasticity in the resulting regression model—prob value. Chi-Square (2) on Obs*R-Squared is 0.9485. Because the p-value is $0.9485 > 0.05$, H_0 is accepted, meaning there are no heteroscedasticity symptoms.

Autocorrelation Test

Table 4. Autocorrelation Test Results of the Durbin-Watson Method

Weighted Statistics			
R-squared	0.265338	Mean dependent var	0.142717
Adjusted R-squared	0.194241	S.D. dependent var	0.047475
S.E. of regression	0.042616	Sum squared resid	0.056299
F-statistic	3.732083	Durbin-Watson stat	1.105041
Prob(F-statistic)	0.021230		

It can be seen that the DW-stat value is 1.105041. To meet the criteria for the Durbin-Watson test, it is known that the value of $dL = 1.2833$ and $dU = 1.6528$ at $n = 35$, $k = 3$, and $\alpha = 0.05$. Thus the value of $4-dL = (4-1.2833 = 2.7167)$ and the value of $4-dU = (4-1.6528 = 2.3472)$. There is no autocorrelation if the value of $(4-DW) > dU < DW$. So the value of $4-DW = 4-1.105401 = 2.894599 > 1.6528 > 1.105041$ is a symptom of autocorrelation.

Table 5. Autocorrelation Test Results of the Breusch-Godfrey Lm Test Method

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	4.546508	Prob. F(3,28)	0.0102
Obs*R-squared	11.46467	Prob. Chi-Square(3)	0.0095

Prob value. Chi-square (3) obs*R-Squared $0.0095 < 0.05$, and no autocorrelation exists.

Hypotesis Test T Test (Partial)

Table 6. Random Effect Method t-test results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.668329	0.392001	-1.704916	0.0982
X1	1.171079	0.875012	1.338357	0.1905
X2	0.643111	0.457724	1.405019	0.1700
X3	0.069888	0.022707	3.077773	0.0043

The t-test was carried out using a 2-tailed test (two-tail test) with $\alpha = 0.05$ so that the t-table was obtained as follows: $= \{\alpha/2; df=(n-k)\}$
 $= \{ (0.05)/2 ; df=(35-3)=32\}$
 $= 2.03693$

According to the results of the estimation of t-table 2.03693, it can be concluded as follows: The t-count value is $1.338357 < 2.03693$. The probability value is $0.1905 > 0.05$, then H_0 is accepted, and H_a is rejected so that Net Performing Financing does not partially affect Islamic Social Reporting. The t-count value is $3.077773 > 2.03693$. The probability value is $0.0043 < 0.05$, then H_{02} is rejected, and H_{a2} is accepted, so Size partially influences Islamic Social Reporting.

Multiple Linear Equations

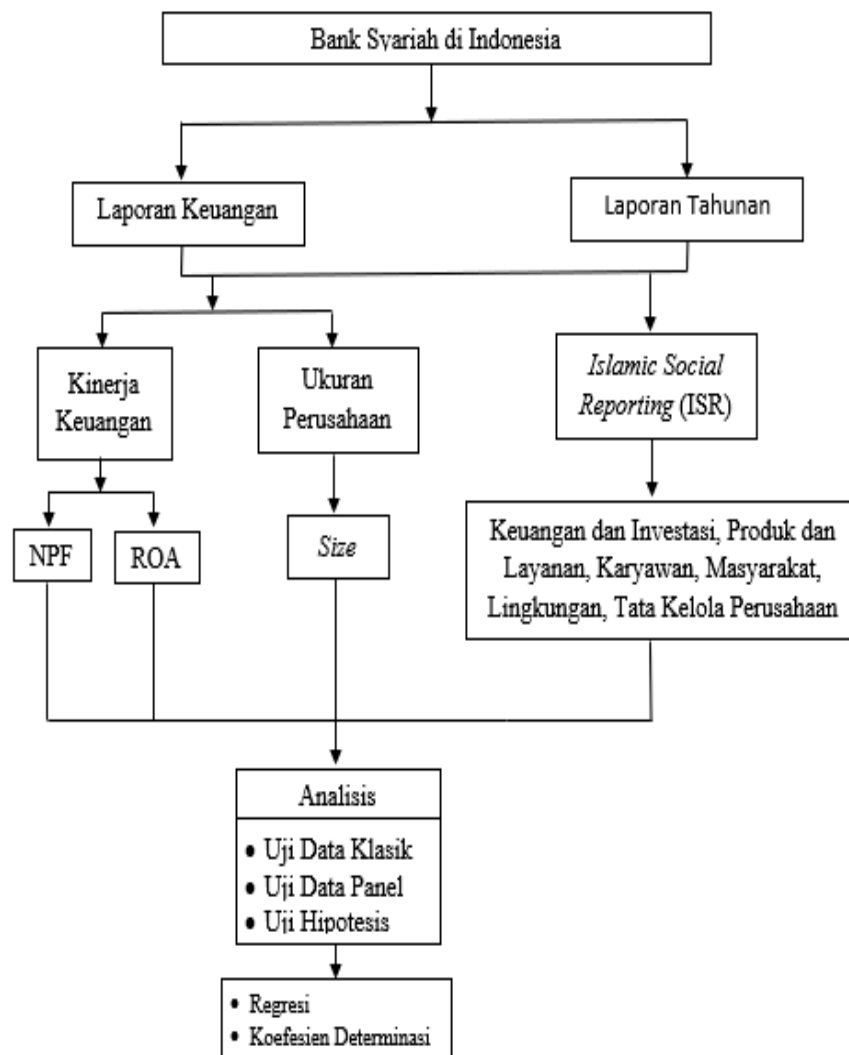
The following is the panel data regression equation used, namely; $Y = \sigma + bx = bx_1 + bx_2 + ISR = -0.668329 + 1.171079 \text{ NPF} + 0.643111 \text{ ROA} + 0.069888 \text{ Size}$. Constant value = -0.668329. This value illustrates that every one multiple of the constant value will affect the prediction of an increase in the Net Performing Financing variables, Return On Assets, and Size. The coefficient of Net Performing Financing = 1.171079. The NPF value illustrates that the Net Performing Financing variable can increase the prediction of Islamic Social Reporting activity every one multiple of the increase. Return On Assets coefficient = 0.643111, this value illustrates that the Return On Assets variable can increase the predictive value of Islamic Social Reporting by one time the increase in the multiple of ROA. Size coefficient = 0.069888; this value illustrates that the Size variable can increase the predictive value of Islamic Social Reporting by one multiple of each increase in the variable Size.

Test (Simultaneous)

Table 7. F Test Results of the Random Effect Method

Weighted Statistics			
R-squared	0.265338	Mean dependent var	0.142717
Adjusted R-squared	0.194241	S.D. dependent var	0.047475
S.E. of regression	0.042616	Sum squared resid	0.056299
F-statistic	3.732083	Durbin-Watson stat	1.105041
Prob(F-statistic)	0.021230		

Picture 1. Theoretical Shell



The results of the F test can also be seen from the probability value (F-statistics) of $0.021230 < 0.05$, meaning that H_0 is accepted and H_a is rejected, which means that the independent variables (NPF, ROA, and Size) together have an impact on the dependent variable (Islamic Social Reporting). Effect of Profitability on Islamic Social Reporting. Financial performance is one of the measuring tools used to assess whether a company is good or is experiencing problems in this study using profitability. So that from there, the company will be assessed as capable of fulfilling the planned business prospects or even experiencing the loss and bankruptcy of business activities. Because

the financial performance factor is essential, the company's managerial side will formulate policies.

policies so that the company's financial performance can be assessed as good. Thus if the company is able to obtain profitability, then in terms of the social function the company is able to provide its social performance which is represented in Islamic Social Reporting. In this study the author intends to observe the relationship between Net Performing Financing and Return On Assets to the profits earned by the company at a certain time. NPF is a variable that measures the ratio of bad loans experienced by Islamic banks, while ROA is a variable that measures the ratio of a bank's ability to make a profit (profit).

The high value of bad loans at a bank indicates that bad loans can be one of the obstacles for banks to obtain maximum profit (ROA) in a certain period. This happened to all data samples examined by the author, an example is BRIS Bank, in 2019 it had an NPF value of 3.38%, and an ROA value of 0.31%, in 2020 the BRIS NPF value decreased to 1.77 % so that the ROA value increased to 0.81%. Therefore if these two variables experience problems, of course the company's target to achieve maximum profitability will not be implemented, based on small profitability or profit values, Islamic social accountability reporting (ISR) cannot be provided widely and thoroughly as a consequence of decreased profits.

It has no effect on financial performance, in this case NPF and ROA based on the Theory Agency analysis which defines the elaboration of corporate governance in which company management and majority shareholders are entities with different interests. Because of this, company management must act on the basis of its own interests. To avoid various conflicts that may occur between these two interests, banks need to carry out ISR activities as an attitude of accountability to maintain their business climate.

Therefore, it does not affect the financial performance variable in this research by referring to the agency theory approach. positive for Islamic banking is futuristic. So that in a loss situation, to avoid negative perceptions of shareholders who have an interest in obtaining large profit sharing, Islamic banking must carry out sharia social responsibility reporting for the legitimacy and positive interpretation of shareholders. Because based on the results of the ISR implementation, banks can reduce the company's burden and information asytemry.

This research is in line with research conducted by (Eksandi and Hakim 2017) which states that the size of income from an Islamic bank in that year does not indicate that Islamic banks must carry out ISR activities. The results of this study are not in line with those stated by previous studies as revealed by Othman et.al (2009) Raditya (2012), Widiawati (2012), Maulida (2013), Ningrum (2013), and Dapika (2014) proving that profitability has a significant influence on the level of disclosure of Islamic Social Reporting.

influence on the level of disclosure of Islamic Social Reporting. Disclosure of social responsibility (ISR) is a variable that shows how much a company's social

responsibility is to the public with the aim of maintaining its business image and avoiding negative views by shareholders. Differences in the results of research on ISR are very likely to occur because the nature of ISR itself is general. The ISR index has 6 variables and 48 components which are assessed based on the overall disclosure. Therefore the size of the value of NPF and ROA (Financial Performance) is not related to the implementation of the ISR itself. So even though the nominal value of Islamic banks is given to environmental preservation, the development of the surrounding community is very high, or vice versa, in the implementation of ISR as a whole, these components receive the same value, namely implementation. So the difference in results is certainly very likely to occur.

The Effect of Size on Islamic Social Reporting. Usually the information available to investors for making decisions regarding investment in the company is influenced by the size of a company. The size of Islamic banking companies will always increase along with the increasing number of Muslim stakeholders. Because they explicitly influence or are influenced by the business activities of these Islamic banks. This study uses the Size indicator to find out how much the size indicator affects the level of ISR reporting. Size is the level of the size of the company which can be classified based on income, total assets, and total equity. Company size measurement uses the combination of various resources owned by the company with the intention of producing its business products for sale. So the size of a bank is determined by how many people use its product. The larger a company's size will affect the growth of different interests in its business instruments as stated in the Agency Theory theory. Based on the analysis conducted by the author, agency theory states that each entity's parties will only be motivated based on their respective interests. Therefore, there are often differences of opinion between agents and principals. In order to maintain a consistent business climate, management needs to calculate profits and liabilities.

In order to avoid conflicts that can harm the business, management needs to take actions that are beneficial to all parties to get the attention of shareholders. Carrying out ISR activities is a sharia-based business obligation, and because of that the management will also avoid allegations that endanger their business. Then, with reference to the analysis of agency theory, implicitly the agent needs to know the sustainability of the business at the bank with the intention of self-interest, namely the profits earned by shareholders. So the ISR function becomes very important for both parties.

The influence of the company size variable based on the agency theory approach in this study is due to the interests of the two parties that make the business work. For shareholders, ISR disclosure serves to prevent fraud that might occur as a result of mismanagement on the part of management. On the other hand, for management, disclosure of ISR is required by the company to maintain shareholder confidence for the continuity of the bank's business. That way, the more shareholders who are in a bank, will increase the size of the company so that bank ISR reporting is very necessary for the stability of the business itself. From the findings of the sample that the authors examined, it shows that increasing the size of a bank indicates an increase in ISR

reporting. For example, BRIS in 2019 had a size level of 17.57957837 and had an ISR reporting rate of 0.625, in the following year, BRIS had a size level of 17.87103782 with an ISR reporting rate of 0.666666667. This shows that size affects ISR reporting.

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