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DO GOOD GOVERNANCE BUSINESS SHARIA, INNOVATION AND FINANCIAL PERFORMANCE AFFECT ISLAMIC SOCIAL REPORTING QUALITY?

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ABSTRACT

Islamic Social Reporting is an important aspect for companies with sharia principles in increasing their value. Reporting Disclosure currently only focuses on quantity not quality. Quantity can cause information anomaly because it is only based on the amount of disclosure, the way to minimize it is to focus on the quality of social Islamic disclosure. The purpose of this study was to analyze empirically the effect of financial performance (ROA), Innovation Disclosure (ID) and Good Governance Business Sharia (GGBS) on Islamic Social Disclosure (ISR). This study uses moderated regression analysis (MRA) with e-views 11. The sample used is a banking company registered with the financial services authority (OJK). The results of this study indicate that ROA has no effect on ISR, while the other variables, namely ID and GGBS, have an effect on ISR. The results of this research have practical implications, namely the practice of sharia governance and innovation is a part that needs to be strengthened to encourage management to improve the quality of ISR disclosure. In terms of theoretical implications, the results of this research become literature that can contribute to the development of the ISR research model.

KEYWORDS: Financial Performance, Good Governance Business Sharia, Innovation, Islamic Social Reporting.

ABSTRAK

Islamic Social Reporting menjadi aspek penting bagi perusahaan beprinsip syariah dalam meningkatkan valuonya. Pengungkapan saat ini hanya berfokus pada kuantitas tidak dengan kualitas. Kuantitas dapat menimbulkan anomali informasi karena hanya berdasar pada jumlah pengungkapan, cara untuk meminimalisir itu adalah dengan fokus pada kualitas pengungkapan Islamic Social Reporting. Tujuan penelitian ini adalah untuk menganalisis secara empiris pengaruh kinerja keuangan (ROA), Innovation Disclosure (ID) dan Good Governance Business Sharia (GGBS) terhadap Islamic Social Reporting (ISR). Penelitian ini menggunakan moderated regression analysis (MRA) dengan e-views 11. Sampel yang digunakan adalah perusahaan perbankan yang terdaftar di otoritas jasa keuangan (OJK). Hasil penelitian ini menunjukkan bahwa ROA tidak berpengaruh terhadap ISR, sedangkan variable lainya yaitu ID dan GGBS berpengaruh terhadap ISR. Hasil riset ini memiliki implikasi praktis yaitu praktek tata kelola syariah dan inovasi menjadi salah satu bagian yang perlu dikuatkan untuk mendorong manajemen dalam meningkatkan kualitas pengungkapan ISR. Dari sisi implikasi teori, hasil riset ini menjadi literature yang dapat berkontribusi dalam pengembangan model riset ISR.



INTRODUCTION

The Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies states that corporate social responsibility is a company's commitment to play a role in sustainable economic development, while the function of social responsibility reporting is to improve the quality of life and a beneficial environment, both for the company, the local community and society, apart from that there are still some benefits of reporting social responsibility related to community service.

CSR measurement in general still refers to the Global Reporting Initiative Index (GRI Index), so it does not yet describe sharia principles in Islam. Therefore, to achieve the objectives of accountability and transparency for sharia entities, a social reporting framework that is in accordance with sharia principles is needed. AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions) made the ISR Index as a benchmark for the implementation of sharia banking social responsibility, then other researchers developed CSR items that should be disclosed by Islamic entities. CSR that is adapted to Islamic values is known as Islamic Social Reporting (ISR). The principles and concepts regarding ISR are explained in five disclosure themes. There is a big question, namely what are the motivating factors for Islamic institutions to present Islamic Social Reporting with a quality approach?

Profitability, as financial performance, is one of the predictors in influencing the quality of ISR. High profitability illustrates that companies are able to bear higher costs for disclosing information both in terms of quantity and quality. In this case, ISR quality will be well disclosed if the company has good profitability. On the other hand, innovation issued by the company is a big question for stakeholders. Can the resulting innovation really satisfy stakeholder needs? Therefore, in line with innovation, companies will disclose a higher quality ISR, this is to cover negative perceptions from stakeholders. In contrast to Good Governance Business Sharia (GGBS), companies with good GGBS quality will certainly better understand the needs of stakeholders, namely regarding their accountability to the social dimension. This will encourage management to disclose ISR with even better quality.

Several studies on ISR have been conducted and obtained mixed results. research conducted by [Umiyati and Baiquni \(2018\)](#) and [Syakdiyah and Putra \(2021\)](#) which shows that profitability has no effect on ISR disclosure. Meanwhile, in a study conducted by [Hasanah, Widiyanti, and Sudarno \(2018\)](#), [Herawati, Rawi, and Destiana \(2019\)](#), [Maulina \(2019\)](#), and [Yani and Yusuf \(2022\)](#) show that profitability has an effect on ISR disclosure. On the other hand, there is research that raises governance as a variable that influences ISR. [Hasanah et al. \(2018\)](#) revealed that GCG does not affect ISR. In contrast, [Sari and Helmayunita \(2019\)](#) show that there is a negative effect of GCG on ISR.

There is a research gap namely; Besides the research results that are still inconsistent, no one has yet accommodated the innovation variable in the model that was initiated by previous research. Normatively, the disclosure of information relating to innovations owned by sharia institutions is of course accompanied by concern for the surrounding social reality. The social concern is reported in the form of ISR. In addition, this study uses a disclosure quality approach using the seventeen ways numerical code technique. This technique is one of the coding techniques in content analysis that was developed from a six-way numerical code.

Stakeholder theory was first initiated by [Freeman \(1984\)](#) in his publication entitled "Strategic Management: A Stakeholder Approach", conveying that a manager needs to understand the concerns of shareholders, employees, customers, suppliers, lenders to society. Therefore, management must play an active role in exploring its relationship with stakeholders to develop business strategies. Stakeholder theory is a theory related to organizational management and business ethics, this theory discusses morals and values in managing an organization.

Stakeholders are stakeholders in an organization which consists of several groups of people who have an interest and influence or are affected by the actions of business within a company ([Hidayati, 2022](#); [Mulyani, 2022](#); [Sundari, 2021](#)). The stakeholders include shareholders, creditors, government, customers, communities and the environment. Companies are entities that operate to provide benefits to stakeholders ([Hadyarti & Mahsin, 2019](#); [Sariantono & Mahyuni, 2019](#); [Yanti, Endiana, & Pramesti, 2021](#)). A manager must be alert in dealing with a problem that arises due to changes in the environment. Therefore, the existence of stakeholder theory aims to help managers to be able to increase the value of activities carried out by companies, and can assist managers in minimizing losses for stakeholders ([Dzikir, Syahnur, & Tenriwaru, 2020](#)). Islamic Social Reporting (ISR) is a tool for measuring social performance based on sharia principles.

The objectives of making Islamic Social Reporting are as follows: (1) A form of accountability to Allah SWT and society; (2) Increasing transparency in business activities by providing information according to the spiritual needs of Muslim decision makers. The form of accountability to Allah SWT, includes; (a) Providing good and halal products or services; (b) Fulfill the rights of God and society; (c) Creating reasonable profits in accordance with Islamic principles; (d) Achieve business venture objectives; (e) Being an employee and society; (e) Ensuring that business activities will be ecologically sustainable; (f) Recognizing work as a form of worship. Then, the intent of the form of accountability to the public includes; (a) Provide information regarding all activities that violate the law; (b) Provide relevant information related to financing and investment policies; (c) Provide relevant information regarding employee policies; (e) Provide relevant information regarding relations with the community; (f) Provide relevant information regarding resource use and environmental protection ([Abadi, Mubarak, & Sholihah, 2020](#); [Murdiansyah, 2021](#); [Prasetyoningrum, 2019](#)).

On the other hand, in encouraging the fulfillment of accountability (ISR), governance is very important. The ability of an organization to maintain the continuity of its business is important to be able to provide benefits to interested parties. So in an Islamic bank, Good Governance Business Shariah (GGBS) is needed which can protect the interests of stakeholders, where the implementation of GGBS in Islamic banking is described in the achievement of the GGBS implementation index. On the other hand, financial performance will encourage entities to increase accountability in the form of social performance disclosures that have been made. In addition, the innovations that are owned will have an impact on accountability in reporting social performance.

Financial performance, using profitability ratio, is a ratio used to measure and assess a company's ability to generate profits. In line with stakeholder theory, many companies have reported CSR as a form of their business strategy, as well as sharia business actors who are required to report their social responsibility activities, this will generate stakeholder trust and indirectly this can improve performance. finance. [Hasanah et al. \(2018\)](#), [Herawati et al.](#)

(2019), [Maulina \(2019\)](#), and [Yani and Yusuf \(2022\)](#) show that profitability has an effect on ISR disclosure.

H1: Financial Performance Affects ISR

Investments issued by companies in terms of creating innovation tend to bring up different perceptions regarding the interests of the company. The company's performance is still a big question with the high costs of innovation. On the other hand, management must fulfill the interests of other stakeholders, such as social interests. ISR is one of the company's sustainability performance. The innovation disclosed will be followed by the ISR disclosure which shows that the company does not only fulfill the interests of one party, but also other parties. [Jain and Krishnapriya \(2022\)](#) proves that private company innovation tends to affect social performance.

H2: Innovation Disclosure affects ISR

Corporate governance is one of the main engines in maintaining business continuity. In Indonesia, governance guidelines are prepared by the KNKG (National Committee on Governance Policy), one of the designations for sharia institutions known as the Guidelines for Good Governance Business Sharia. The existence of good governance will encourage management to prepare an ISR. Stakeholder theory explains, to maintain the success of the company, management must be able to implement processes that satisfy stakeholders. The implementation of GGBS'QD will have an impact on social performance which is part of the stakeholders' interests. [Sari and Helmayunita \(2019\)](#) show that there is a negative effect of GCG on ISR. Ulya (2023) stated that there is an influence of GCG on ISR.

H3: GGBS'QD affects ISR

METHOD

The type of research in this study is associative, which in this study examines the effect of Islamic bank financial performance/Return on Assets (ROA), Good Governance Business Shariah Quality Disclosure (GGBS'QD), and Innovation Disclosure (ID) on Islamic Social Reporting (ISR). The population in this study is Indonesian Sharia Commercial Banks. The sampling technique in this study was purposive sampling with the following criteria:

- a. Registered at OJK
- b. Publish Annual Report
- c. Have complete data needed by researchers

This criterion was chosen because there are Islamic banks that have not been registered with the OJK and many Islamic banks do not publish annual reports.

There are two variables in this study, namely the dependent variable and the independent variable. The dependent variable in this study is ISR, while the independent variables in this study are Return on Assets (ROA), Good Governance Business Shariah Quality Disclosure (GGBS'QD), and Innovation Disclosure (ID). The variable of Islamic bank financial performance in this study is measured using the Return on Assets Ratio. The formula used is:

$$\text{ROA} = \text{Net Profit} / \text{Total Assets}$$

The GGBS'QD variable is measured using the GGBS Disclosure Index which refers to the 2011 KKNKG, which has 42 GGBS disclosure indicators. The ISR variable is measured using

43 Islamic Social Reporting (ISR) disclosure indicators (Merina & Verawaty, 2016). The Innovation variable is measured using the disclosure indicator used by Tjondro, Cintya, Seto, and Suherman (2022). In measuring ISR, GGBS'QD and ID using a disclosure quality approach consisting of the following 16 codes:

Code	Quality
0	If not disclosed
1	If disclosed in monetary terms
2	If disclosed in numerical form
3	If disclosed in the form of Narration
4	If disclosed in the form of an Image/Graph/Table
5	If disclosed in the form of Narrative and Monetary
6	If disclosed in the form of Narrative and Numerical
7	If disclosed in Monetary and Numerical form
8	If disclosed in the form of Narration and Figures/Graphs/Tables
9	If disclosed in Monetary form and Figures/Graphs/Tables
10	If disclosed in Numerical form and Figures/Graphs/Tables
11	If disclosed in the form of Narrative, Monetary and Numerical
12	If disclosed in the form of Monetary, Numerical and Drawings/Graphs/Tables
13	If disclosed in the form of Narration, Numerical and Figures/Graphs/Tables
14	If disclosed in the form of Narrative, Monetary and Figures/Graphs/Tables
15	If disclosed in the form of Narrative, Monetary and Numerical and Figures/Graphs/Tables

Data analysis technique

Data analysis was performed using Panel Data Multiple Regression. To carry out multiple regression analysis of panel data, the researcher used the Eviews 11 analysis tool. Before carrying out the regression, the researcher analyzed descriptive statistics. The classical assumption test is carried out after testing multiple regression analysis. The initial step of data processing is to perform a classical assumption test, which aims to ensure that the model obtained actually meets the basic assumptions in the regression analysis which includes assumptions of normality, no autocorrelation, no multicollinearity and no heteroscedasticity. The next step is to estimate using the Common Effect, Fixed Effect and Random Effect. The selection of a model between Common Effect and Fixed Effect is carried out through the C how test or the likelihood ratio test. The next step is to select a model between Fixed Effects and Random Effects through the Hausmann test.

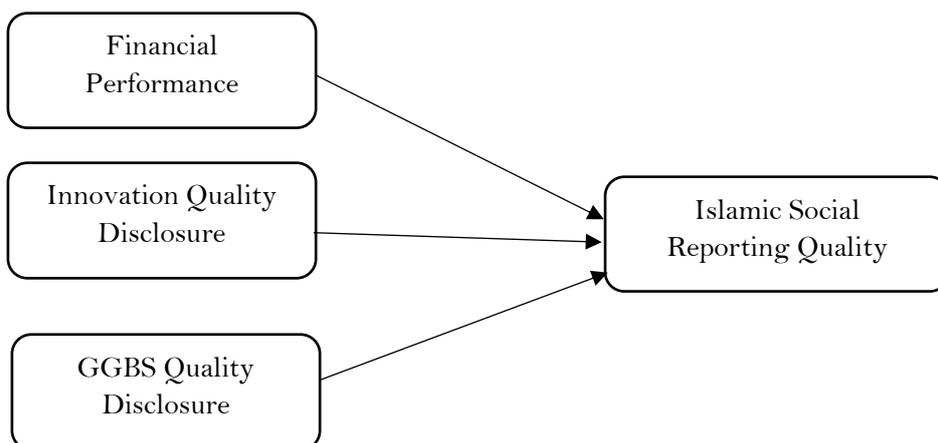


Figure 1.
Research Framework

RESULTS AND DISCUSSION

Descriptive statistics

This study presents a descriptive analysis consisting of the maximum, minimum, mean and standard deviation (SD) values. Table 1 shows the data characteristics of all research variables. ISR shows an average value of 0.13 with a Standard Deviation (SD) of 0.058; Minimum value of 0.003 and Maximum of 0.253. ISR shows the characteristics of the average data which is still below 25% in the aspect of disclosure quality.

Variabel	Mean	Minimum	Maximum	SD
ISR	0,130	0,003	0,253	0,058
GGBS	0,285	0,055	0,341	0,043
INOVASI	0,490	0,280	0,745	0,094
ROA	0,036	0,000	1,275	0,134

Table 2.
Descriptive
Statistical
Test Results

Regression Results

Regression analysis in this study used moderated regression analysis (MRA) using panel data. After using the LM Test, Chow Test and Hausman test showed the results of the Random effect model (REM) to be the best model in the study. Before testing it also shows that the data passes the classic assumption tests of normality, multicollinearity, heteroscedasticity and autocorrelation. Table 2 shows the results of the regression analysis using REM. The adjusted R-square results show a value of 0.175 which indicates that 17.5% percent of ISR is influenced by ROA, ID and GGBS'QD and the rest is influenced by other factors outside of these variables.

Independent Variabel	Coefisien	Sig.	Decision
Constanta	.2820	0.012	
ROA	.0109	0.262	Rejected
ID	2.167	0.025	Accepted
GGBS'QD	3.087	0.017	Accepted
R-square	0.217		
Adjusted R-square	0.175		

Table 3.
MRA
regression
test for the
REM model

Financial Performance and ISR

The results show that financial performance has a coefficient value of 0.109 and a significance of 0.262. Financial performance reflected by ROA has not been able to influence an increase in ISR. The data shows a small average ROA value of 0.03 or 3% compared to an average ISR value of 0.13 or 13%. The company's very small average ROA value is the reason for changing the company's focus scheme not to increase the quality value of social Islamic disclosure (ISR), but to allow for a focus on other quality disclosures such as financial aspects (Lestari, 2013; Prihatiningtias, 2022). Another possibility is that the company will focus more on increasing ROA, if social disclosure requires expensive costs, and it is not company-centric in increasing its profits. Companies will focus more on cost efficiency that does not have a direct effect on investors such as non-financial disclosures such as ISR (Siswanti et al, 2021)

In the point of view of stakeholder theory, many companies have reported CSR as a form of their business strategy, as well as sharia business actors who are required to report their social responsibility activities, this will generate stakeholder trust and indirectly this can improve performance ([Jihadi et al., 2021](#)). This is very contrary to stakeholder theory. Differences of opinion because ISR is no longer a report that is disclosed only by looking at financial performance, but regardless of financial performance conditions, Islamic Banking still has social responsibility. In line with research conducted by [Umiyati and Baiquni \(2018\)](#) and [Syakdiyah and Putra \(2021\)](#) that companies do not focus on increasing disclosure because it has quite expensive costs, companies only focus on financial disclosure which can directly effect the return of economic decision making finance by shareholders and other funding parties.

Innovation Disclosure and ISR

The results show that ID has a coefficient value of 2.167 and a significance of 0.025. The existence of Disclosure Innovation (ID) is proven to increase ISR. The data shows that the average value is 0.48 or 49% with a comparison of the ISR value of 0.13 or 13%. The company believes that disclosure of this innovation is the company's strategy in increasing Islamic social disclosure (ISR) as well. The existence of ISR is expected to be a systematic and complex portfolio to show that the company has a high social conscience among its stakeholders ([Lestari et al., 2023](#)). In accordance with the stakeholder theory which states that companies must provide special treatment to retain their stakeholders, one of these treatments is by disclosing sustainable information such as that in the ISR. These results support the research of [Jain and Krishnapriya \(2022\)](#) & [Prihatiningtias et al \(2022\)](#) which states that companies that disclose their innovations will also tend to increase their social disclosures as a medium for improving the company's social image in the eyes of its stakeholders. In addition, [Tjondro et al. \(2022\)](#) & [Hussain et al. \(2021\)](#) stated that disclosure of company innovation shows that the company is developing and implementing sustainable principles, not short-term oriented, more so for the long term by balancing all social, economic and environmental aspects.

GGBS'QD and ISR

The results show that GGBS'QD has a coefficient value of 3.087 and a significance of 0.017. The presence of GGBS'QD is proven to increase ISR. The data shows an average value of 0.28 or 29% with a ratio of 13% ISR value. With this mean value, it shows that the company has done quite well in improving the quality of Islamic governance disclosure. Governance is the company's main factor in maintaining business continuity. Companies are also required to implement good governance as a manifestation of the existence of an accountable and transparent company management. One of these governance encourages comprehensive disclosure, one of which is ISR ([Sari & Helmayunita, 2019](#)). Theoretically, stakeholders will feel that the company pays attention to stakeholders when it provides a lot of information that is useful for the decisions of all levels of stakeholders. ISR is a manifestation of the company's treatment of its stakeholders. These results support [Ulya \(2023\)](#) which states that when Islamic governance is good, it also supports increasing ISR because the company will be total in carrying out all its responsibilities. This will become the company's strategy in enhancing a positive image which will lead to the influence of the funding aspect and the legitimacy of stakeholders on the company.

CONCLUSION

Islamic Social Reporting is an important aspect for companies with sharia principles in increasing their value. Reporting currently only focuses on quantity not quality. Quantity can cause information anomaly because it is only based on the amount of disclosure, the way to minimize it is to focus on the quality of social Islamic disclosure. The purpose of this study was to analyze empirically the effect of financial performance (ROA), Innovation Disclosure (ID) and Good Governance Business Sharia (GGBS) on Islamic Social Disclosure (ISR).

This study has limitations, namely not being able to prove the effect of financial performance on ISR disclosure. Therefore, further research can use the financial performance variable as a moderating variable. The results of this research have practical implications, namely the practice of sharia governance and innovation is a part that needs to be strengthened to encourage management to improve the quality of ISR disclosure. In terms of theoretical implications, the results of this research become literature that can contribute to the development of the ISR research model.

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