

ABSTRAK

Penelitian ini berjudul Pengaruh *Islamic Corporate Governance* terhadap Manajemen Laba dengan *Islamic Social Reporting* sebagai Variabel *Intervening* (Studi pada Perbankan Syariah yang Terdaftar di OJK Tahun 2018-2020). Penelitian ini bertujuan untuk mengetahui pengaruh *Islamic Corporate Governance* terhadap manajemen laba, untuk mengetahui pengaruh *Islamic Corporate Governance* terhadap *Islamic Social Reporting*, untuk mengetahui pengaruh *Islamic Social Reporting* terhadap manajemen laba, dan untuk mengetahui pengaruh *Islamic Corporate Governance* terhadap manajemen laba setelah dimediasi oleh *Islamic Social Reporting*. Jenis penelitian ini adalah penelitian kausalitas dengan pendekatan deskriptif kuantitatif. Sampel penelitian ini menggunakan teknik *purposive sampling* di mana dalam menentukan sampel berdasar pada kriteria tertentu sehingga diperoleh 14 bank sebagai sampel dari 34 bank sebagai populasi. Metode analisis data pada penelitian ini menggunakan analisis statistik deskriptif dengan alat uji analisis berupa analisis jalur (*path analysis*) dan uji sobel. Hasil penelitian menunjukkan bahwa *Islamic Corporate Governance* berpengaruh negatif terhadap praktik manajemen laba, *Islamic Corporate Governance* berpengaruh positif terhadap *Islamic Social Reporting*, *Islamic Social Reporting* tidak berpengaruh terhadap manajemen laba, dan *Islamic Social Reporting* tidak dapat memediasi hubungan pengaruh *Islamic Corporate Governance* terhadap manajemen laba.

Kata Kunci: *Islamic Corporate Governance*, *Islamic Social Reporting*, Manajemen Laba.

ABSTRACT

The title of this investigation is Islamic Social Reporting as an Intervening Variable and the Effect of Islamic Corporate Governance on Earnings Management (Study on Sharia Banking Registered at OJK 2018-2020). This study aims to determine the effect of Islamic Corporate Governance on earnings management, to determine the effect of Islamic Corporate Governance on Islamic Social Reporting, to determine the effect of Islamic Social Reporting on earnings management, and to determine the effect of Islamic Corporate Governance on earnings management after being mediated by Islamic Social Reporting. This kind of study uses a quantitative descriptive techniques to analyse causality. Using a purposive sampling technique, 14 banks were selected as samples from the population of 34 banks in order to create the sample for this study. The path analysis and Sobel test were utilized as analytical test techniques in conjunction with descriptive statistical analysis to analyze the data for this research. The findings indicate that Islamic Corporate Governance negatively affects practices of earnings management, that Islamic Corporate Governance favorably affects Islamic Social Reporting, that Islamic Social Reporting has no bearing on practices of earnings management, and that Islamic Social Reporting is unable to mediate the relationship between the influence of Islamic Corporate Governance on practices of earnings management.

Keywords: *Islamic Corporate Governance, Islamic Social Reporting, Earnings Management.*