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Does Company Size Moderation the Influence of Financial Performance and Good Corporate Governance Toward Islamic Social Reporting Disclosure?

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Abstract

This study aims to determine the influence of profitability, leverage, size of board commissioners, and size of Sharia supervisory board on Islamic social reporting disclosure with company size as a moderation variable in Sharia commercial banks for the 2017-2022 period. The sample was determined using the purposive sampling method. The analysis method used was moderated regression analysis (MRA). The tools used are SPSS. The results of the study partially show that profitability (ROE), leverage (DER), and size of board commissions (UDK) do not affect Islamic social reporting (ISR) disclosure.Meanwhile, the size of the Sharia Supervisory Board (UDPS) affects the disclosure of Islamic social reporting (ISR). Company Size (SIZE) is not able to moderate the influence of the variables of profitability (ROE), leverage (DER), and Size of board commissioners (UDK) on the variables of Islamic social reporting (ISR). Meanwhile, company size (SIZE) can moderate the influence of the Size of Sharia Board Commissioners (UDPS) on Islamic social reporting (ISR). Large banks will need more workers, including the Sharia Supervisory Board, so they can follow Sharia principles in carrying out their activities; the goal is to gain public trust to conduct transactions at Islamic commercial banks.

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Introduction

The current globalization era pushes businesses to optimize their expansion while preserving the viability of their means of subsistence for future generations. To gain the trust of stakeholders in a Company, it is necessary to be consistent with the disclosure of information as a form of transparency and accountability of the Company to stakeholders in considering something about decision-making related to the Company (Ayu et al., 2021). One of the efforts to disclose information is to build and develop the principles of corporate social responsibility known as Corporate Social Responsibility (CSR). Islamic banking also participates in CSR Development based on the Qur'an and Sunnah, distinguishing it from conventional banks. This will encourage people to manage their finances under Islamic principles (Fadilah, 2021). In Islamic banking, the term CSR is called Islamic Social Reporting (ISR), which is determined by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) (Zamakhsyari & Winarni, 2022). An ISR notion is anticipated to result in a concept covered by Islamic law. Furthermore, ISR has two primary purposes: it serves as a means of accountability to Allah SWT and the community, and it can be used to increase the transparency of business activities by taking into account the spiritual needs of Muslim investors or sharia compliance when making decisions. As a result, it can promote more honest and fair business progress (Muhammad Taufiq Abadi, Muhammad Sultan Mubarok, 2020).

Implications Financial performance is the analysis of a company's cash position over a period of time to identify several efficient and effective ways in which the company can generate revenue. Several aspects affect ISR, such as Profitability, which is proxied with ROE. Profitability describes a company's ability to make a profit. Therefore, if the Company's profitability increases, it will expand the Company's social disclosure (Dwi et al., 2021). ROE is determined by the organization's ability to generate profit, or marginal income, by its productivity in generating income, and by its ability to use its resources as efficiently as possible. Research conducted by Shayida (2020) shows that profitability proxied with ROE positively and significantly impacts ISR Disclosure; however, this is in contrast to (Ulya et al., 2023), which states that profitability has no impact on ISR disclosure.

The next aspect is leverage. Leverage (DER) is a company's ability to pay all of its short-term and long-term obligations. Companies with low leverage will undoubtedly attract investors because investors are not worried about the company's ability to meet its obligations (Shayida, 2020). Research conducted by Ulya et al. (2023) shows that leverage has a significant positive impact on ISR Disclosures. Unlike the results (Dwi et al., 2021; Shayida, 2020), leverage has no impact on ISR Disclosure.

The next factor is good corporate governance, or GCG, which is an organisation's set of rules to increase its value, enhance its performance and contribution, and ensure its long-term viability. The size of the Sharia Supervisory Board and the Board of Commissioners determines the GCG. The board of commissioners is regarded as a company's top internal control system. A company's control is better with more boards of commissioners because fewer topics are covered, such as social reporting disclosures (Murdiansyah, 2021). This is consistent with study findings (Ayu et al., 2021), which show that the size of the board of commissioners significantly enhances the ISR Disclosure. Unlike research published by (Efendi & Cilacap, 2024).

The size of the Sharia Supervisory Board is the next consideration. The responsibility of overseeing the application of Sharia principles falls on the Sharia Supervisory Board and assessing whether the activities and products of the Islamic bank are under the provisions of the DPS fatwa or not. The National Sharia Council does not influence the appointment of the Sharia Supervisory Board. The company's social disclosure will be broader the more members of the sharia supervisory board it has. The claim that the size of the Sharia supervisory board significantly improves ISR Disclosure is found under (Ayu et al., 2021). This, however, contradicts (Ulya et al., 2023), which claim that there is no relationship between ISR Disclosure and the size of the sharia supervisory board.

The size of the company is the final factor. A company's size reveals how big or small it is and how much social information investors may access to help them decide which investments to make (Hakim et al., n.d.). This is consistent with the research (Meliana, 2022), which indicates that the company's size positively and significantly impacts the ISR Disclosure. It does not, however, align with (Yulianti et al., 2020), which asserts that the ISR Disclosure is unaffected by the Company's size.

The legitimacy theory is often foundational in corporate social and environmental research. According to this theory, a company must take action to ensure that the public can accept its activities or performance. This ensures the community changes its awareness and concern (Hadinata, 2019). By disclosing corporate social responsibility, it is hoped that the company will gain public legitimacy and positive impact (Dwi et al., 2021). Legitimacy theory can encourage an organization to take environmental action to be recognized by society. If a company's legitimacy is threatened, companies will be more likely to include an environmental responsibility report in their annual report (Prihatiningsih & Hayati, 2021).

The development of social responsibility in a company also invites public attention to the company. The problem that still occurs in Islamic banking institutions, namely the community's loyalty to conventional banking compared to Islamic banking. For this reason, Islamic banking must be consistent in maintaining public trust, one of which is by expanding information related to the disclosure of corporate social reports. Several reasons make the results of the study diverse. As a result, an additional study utilizing the moderating variable of firm size is required. Because of this, the aim of this research is to examine the effects of profitability, leverage, the size of the Sharia supervisory board, the size of the board of commissioners, and the size of the company as a moderating factor, with the potential to significantly impact the understanding of Islamic Social Reporting (ISR) and its implications for Islamic banking.

Research Methods

Secondary data from panel data are used in quantitative research. All Islamic commercial banks registered with the Financial Services Authority for the years 2017–2022 comprise the population used. Purposive sampling is employed, and it meets the following requirements: (1) Businesses that signed up with the OJK between 2017 and 2022. (2) Publish an annual report for the period 2017-2022. (3) Publish a social responsibility report on the annual report. (4) variable data was used, and this research model used moderated regression analysis (MRA). The resulting data was 84 using 75 data because the research used unbalanced data because several banks carried out mergers. ISR is the dependent variable in this research. The independent variables are UDK, UDPS, DER, and ROE; moreover, the moderation variable is SIZE.

Variable	Definition	Measurement
ISR (Islamic Social Reporting)	Islamic social reporting, which is based on Islamic law, is a standard for reporting corporate social benefits. It is quantified	ISR = number of disclosure scores met / Maximum number of scores

	by comparing the company's ISR disclosures with the maximum number or total of ISR disclosures required of it (Lailiyah et al., 2021).	
ROE	The measure of a firm's capacity to turn a profit from its ongoing business operations is called company profitability (Dessy Fitria, 2021).	ROE = net profit after tax / total equity X 100%
DER	DER is one of the measuring tools to measure capital structure, where there is total debt divided by total equity (Dessy Fitria, 2021).	DER = Total liabilities/ total equity X 100%
UDK	The term "board of commissioners" refers to the total number of members of a firm's board of commissioners, as demonstrated or understood by a decrease in the mention of board members in the annual report of the company (Aldzani Putri & Ath Thahirah, 2024).	UDK = ∑ board of commissioners
UDPS	An Islamic banking institution's internal supervisor is known as the Sharia Supervisory Board (Dewi & Rita, 2021a).	UDPS = ∑ sharia supervisory board
SIZE	Bank size is a scale where the declassification of banks is according to the size of the bank, and there are three categories of bank sizes, namely large banks, medium banks, and small banks, and the quantity of income, total assets, number of workers, and total capital show the size of the bank (Dewi & Rita, 2021b).	SIZE = ln (total assets)

The regression equation for MRA:

$$Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e$$

$$Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 4(X1*Z) + \beta 5(X2*Z) + \beta 6(X3*Z) + \beta 7(X4*Z)$$

Where:
Y = disclosure of Islamic social reporting (ISR)
A = constant
B = regression coefficient
X1 = ROE
X2 = DER
X3 = UDK
X4 = UDPS
Z = SIZE
E = Error

Result and Discussion

Table 1 indicates that the average ISR value is 0.408, and the ROE-measured profitability value is -0.298. Although BI states that a suitable ROE threshold is greater than 12%, this can occur due to the recovery from the COVID-19 pandemic. The average leverage determined by DER is 1.325, with a standard deviation of 1.051. The outcome is that if a bank defaults, its equity will be sufficient to cover its debts. Additionally, because the average number of board of commissioners was three, UDK displayed an average result of 3.666. Additionally, UDPS displays an average result of 2.146, which can be attributed to the average of two supervisors in Islamic banking. Furthermore, there is a minimum requirement for the company's size.

Table 1 Descriptive Statistical Test Results

	N	Min	Max	Mean	Std. Deviation
ROE	75	-33.343	29.724	-0.298	43.097
DER	75	0.062	5.962	1.325	1.051
UDK	75	1.000	9.000	3.666	1.233
UDPS	75	1.000	4.000	2.146	0.511
ISR	75	0.286	0.481	0.408	0.046
SIZE	75	27.220	36.720	30.549	1.994

Table 2 Results of Moderated Regression Analysis (MRA) Test

Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	-1.368	0.494		-2.768	0.007
ROE	-0.001	0.004	-0.620	-0.155	0.877
DER	0.110	0.133	2.502	0.830	0.410
UDK	0.016	0.093	0.426	0.172	0.864
UDPS	0.572	0.232	6.318	2.467	0.016
SIZE	0.056	0.015	2.420	3.631	0.001
ROE*SIZE	2.554	0.000	0.711	0.177	0.860
DER*SIZE	-0.004	0.004	-2.548	-0.821	0.415
UDK*SIZE	-7.226	0.003	-0.066	-0.024	0.981
UDPS*SIZE	-0.018	0.007	-7.557	-2.543	0.013
F					3.871
Sig.					0.001
R					0.591
R Square					0.349
Adjusted R Square					-0.259

Based on **Table 2,** Given that the coefficient is negative and the significant value of ROE is 0.877 > 0.05, it can be concluded that ROE has no bearing on the disclosure of ISR (H1 is rejected). Given that DER's significant value is 0.410 > 0.05 and DER has no impact on ISR disclosure, H2 is rejected. Given that the UDK's significant value is 0.864 > 0.05, it can be concluded that the board of commissioners' size has no bearing on the ISR's disclosure (H3 is rejected). Given that UDPS's significance value on ISR is 0.016 < 0.05, it may be concluded that UDPS impacts ISR disclosure (H4 received).

It may be concluded from the data processing results that the ROE SIZE of 0.860 > 0.05 significant value indicates that the Company's size is insufficient to mitigate the impact of ROA on ISR disclosure (H5 rejected). Given that DER*SIZE has a significance value of 0.415 > 0.05, it may be concluded that the company's size cannot mitigate the impact of DER on ISR disclosure (H6 rejected). Given that the UDK*SIZE significance value is 0.981 > 0.05, it can be concluded that the company's size cannot mitigate the impact of the board of commissioners' size on the disclosure of ISR (H7 rejected). Given that the UDPS*SIZE significant value is 0.013 < 0.05, it can be concluded that the size of the company can mitigate the UDPS impacts.

The independent variables (ROE, DER, UDK, UDPS) and moderation variables (ROE*SIZE, DER*SIZE, UDK*SIZE, UDPS*SIZE) simultaneously have an impact on ISR disclosure with an impact of 0.259 or 25.9%, and the remaining 74.1 impacts by other variables that are not tested, according to the results of the significant values in the simultaneous test of 0.001 < 0.05 and the Adjusted R Square value of 0.259 or 25.9%. The SIZE variable can amplify the effect of UDPS on ISR disclosure.

Discussion

Impact of Profitability on ISR Disclosure

The data that H1 has processed was rejected, meaning that ROE has no impact on ISR disclosure. Banks with high profitability tend to be more profit-oriented, resulting in funds that will be spent on social activities that could be more optimal. There is no guarantee that greater profitability will lead to increased involvement in social activities, as banks tend to prioritize high profits for their operations. This research does not support the idea that stricter legislation leads to more widespread disclosure of ISR to demonstrate the performance of the banking sector in a way that is accepted by the public. The findings of this study align with previous research (Dwi et al., 2021; Puspawati et al., 2020; Ulya et al., 2023), suggesting that Return on Equity (ROE) does not influence ISR disclosure. However, this differs from the research findings (Diansari et al., 2022; Hakim et al., n.d.), which indicate that ROE does impact ISR disclosure.

Impact of Leverage on ISR Disclosure

The data that H2 has processed was rejected, meaning that the DER has no impact on the disclosure of ISR. The high leverage does not impact the disclosure of ISR because providing information is an obligation of a Bank to stakeholders. Social responsibility reporting is a mandatory action that must be carried out according to applicable laws. Therefore, the high leverage of banking remains the same obligation to disclose social responsibility. The theory of legislation does not encourage a bank to disclose ISR in more detail to form a good image of the bank. In line with research (Dwi et al., 2021) (Shayida, 2020), DER had no impact on the disclosure of ISR. However, it differs from research (Ulya et al., 2023), which said that DER impacted the disclosure of ISR.

The Impact of the Size of the Board of Commissioners on ISR Disclosure

Since H3's data processing was turned down, UDK does not affect ISR disclosure. The more comprehensive disclosure of ISR is unaffected by the number of bank boards of commissioners since the policy is a strategic move made by management, not the board of commissioners. Additionally, the policy does not directly involve the board of commissioners. These findings are consistent with research (Efendi & Cilacap, 2024), which found no impact from the board of commissioners over ISR disclosure. It contradicts research (Ayu et al., 2021; Juliana et al., 2022; Yulistia et al., 2022), which claimed that UDK impacts ISR disclosure.

The Impact of Sharia Supervisory Board Size on ISR Disclosure

The data H4 has processed is accepted, meaning UDPS impacts ISR disclosure. This study's results align with the research (Ayu et al., 2021), which said that the number of Sharia supervisory boards positively and significantly impacts the disclosure of ISR. The larger the UDPS, the more effective it will be in disclosing ISR. Judging from the results of the data processing of the descriptive test, the average UDPS is two, and the maximum value is 4, so it is by BI regulation No. 6/24/PBI/2004. With the number of Sharia supervisory boards, under Sharia rules, there will be stricter supervision of its operational and social activities. This differs from the study results (Ailsa et al., 2021; P. Diyan, 2018).

Impact of Profitability on ISR Disclosure with Company Size as Moderation

From the data that H5 has processed, it was rejected, meaning that SIZE cannot moderate the impact of ROE on ISR disclosure. Banks with large companies will be in good financial condition because it is one of the aspects of banking that can make broader ISR disclosures. It is not in line with the theory of legislation because banks with the size of large companies need to be careful in implementing policies so that the environment around Banking accepts them. Adverse risks from banking will later cause a loss of support from stakeholders, a decline in performance, and a decrease in ROE obtained. If the banking sector's profitability is low, it is not enough to disclose ISR more comprehensively. This study's results align with (Dwi et al., 2021; Ulya et al., 2023), who stated that SIZE could not moderate the impact of ROE on ISR disclosure. The results of this study are not in line with the research (Ayu et al., 2021), who said that SIZE was able to moderate the impact of ROE on ISR disclosure.

Impact of Leverage on ISR Disclosure with Company Size as Moderation

Research shows that H5 is rejected, so company size cannot moderate the effect of leverage on ISR disclosure. The research results are in line with the research (Nurjanah & Bawono, 2020). In other words, large companies do not guarantee that they have high leverage to meet their various needs, such as financing operations and carrying out external and internal expansion. The company's capital may be larger than the loan fund. Dominant assets that are financed by their capital show low leverage.

Similarly, a small company does not guarantee that the company has excellent leverage. This does not have an impact on the breadth of ISR disclosure. In contrast, smaller companies do not always have significant leverage. To avoid being trapped in large debts that could harm the company, the company can make a policy to balance the use of its capital and loans. The results of this study are not under the theory of legitimacy, which states that companies and the communities in which they operate have a social contract so that a high or low level of leverage does not impact the breadth of ISR disclosure. Large companies facing pressure from stakeholders must disclose social and environmental information to legitimize their activities, and companies that carry out social activities will positively impact the company and benefit its survival.

The Impact of the Size of the Board of Commissioners on the Disclosure of ISR with Company Size as Moderation

From the data that H7 has processed, it is rejected, meaning that SIZE cannot moderate the impact of UDK on ISR disclosure. It is not always the size of a large company to have a large board of commissioners; it is possible to have a few banking boards of commissioners. A small but qualified board of commissioners can conduct supervision more effectively. However, this does not impact ISR Disclosure and vice versa; the size of a small company does not have to have a small board of commissioners. It could be that Banking has a large proportion of the board of commissioners. This leads to a less effective supervision process. Meanwhile, the person in charge of ISR disclosure is carried out by the board of directors, not the board of commissioners, because the board of commissioners is in charge of supervising and providing advice, so it does not guarantee a more comprehensive disclosure of ISR. This study's results align with those (Ayu et al., 2021), which state that SIZE cannot moderate the impact of UDK on ISR disclosure. This is not in line with research (Ayu et al., 2021), which said that SIZE can reduce the impact of UDK on ISR Disclosure.

The Impact of Sharia Supervisor Size on ISR Disclosure with Company Size as Moderation

The data that H8 has processed is accepted, meaning that SIZE can moderate the impact of UDPS on ISR disclosure. A large company will allow more workforce than a small bank. Banks that are already large usually have more significant activity. Many activities require a lot more workers, including the sharia supervisory board, to supervise them so that every activity carried out always adheres to sharia principles. Disclosing ISR with Sharia principles can provide public trust to make transactions in Islamic general banking. For this reason, the size of the company, which tends to be large, will moderate the impact of UDPS on ISR Disclosure. This is in line with research (Ayu et al., 2021), which said that SIZE can moderate the impact of UDPS on ISR disclosure. This is different from research (Ulya et al., 2023), (Ailsa et al., 2021; P. Diyan, 2018), which stated that SIZE cannot moderate the impact of UDPS on ISR disclosure.

Conclusion

The research yielded several findings, one of which is that the ISR Disclosure is influenced by the variable size of the Sharia supervisory board but not by the variables of profitability, leverage, or the size of the board of commissioners. Meanwhile, the impact of UDPS on ISR Disclosure may be mitigated by the size of the company. Meanwhile, the impact of profitability, leverage, and the size of the board of commissioners on the ISR Disclosure cannot be mitigated by the size of the company. Due to this disclosure, the public will be more excited about Islamic commercial banks' performance, so Islamic banks must be more cautious and consistent in sharing information on social reporting this revelation.

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