

ABSTRACT

Disclosure of Islamic social environmental responsibility of food and beverage products is important for the needs of Muslim communities. The Global Reporting Index is less than optimal in accommodating the needs of the majority of Indonesian people who are Muslim. The Islamic Social Reporting Index can be used to measure the performance of Islamic environmental social responsibility. This study aims to measure the performance of Islamic social environmental responsibility of food and beverage companies listed on the Jakarta Islamic Index (JII) using the Islamic Social Reporting Index.

This research uses quantitative descriptive analysis method with using literature study data collection method. The object of research in this study is a food and beverage company registered in JII in 2021 and issued an annual report and sustainability report.

The results in this study indicate that there are still many ISR disclosures that have not been carried out by companies. Most of the criteria that are made are criteria that have a regulatory basis or laws and regulations that require companies to make disclosures. The companies that made the most to the fewest Islamic environmental social responsibility reporting disclosures were Indofood, Indofood CBP, Unilever, Japfa, Kalbe Farma, and Charoen Phokpand .

Keywords: performance, social responsibility, Islamic Social Reporting.