

ABSTRACT

This study aims to examine the factors influencing corporate compliance with Islamic Social Reporting (ISR) standards. The independent variables analyzed include Return on Assets (ROA), Tobin's Q, Leverage, and Environmental, Social, and Governance (ESG) Disclosure Score, while ISR serves as the dependent variable. The data used comes from the annual reports and sustainability reports of 27 consumer sector companies listed on the Indonesian Sharia Stock Index (ISSI) for the period 2019–2024. This study uses a Generalized Linear Mixed Model (GLMM) with a beta distribution. The analysis results indicate that Return on Assets (ROA), Tobin's Q, and Environmental, Social, and Governance (ESG) Disclosure Score have a positive and significant influence on ISR compliance, while Leverage has no significant effect. These findings have important implications for consumer companies listed on the Indonesian Sharia Stock Index (ISSI) to improve their compliance with Islamic Social Reporting (ISR) standards.

Keywords: Islamic Social Reporting Compliance, ROA, Tobin's Q, Leverage, Indonesian Sharia Stock Index, Environmental and Social Governance Disclosure Score.

