

## THE INFLUENCE OF COMPANY'S ROA AND SIZE ON ZAKAT WITH ISLAMIC SOCIAL REPORTING AS MODERATING VARIABLES

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**Abstract:** Sharia banking obliged to fulfill all the commands that have been stated in the words of Allah Subhanallahu wata'ala in the Qur'an and obey all the sunnah that has been taught by the Prophet. As a Muslim, it is obligatory to fulfill all the obligatory commands that have been set by Allah, including fulfilling zakat. Zakat must be issued by muzaki to mustahiq by cultivating noble character both for muzaki and mustahiq in upholding the Islamic economy. The purpose of this study is to prove empirical evidence of ROA and firm size on zakat and Islamic Social Reporting as moderating. This study uses a quantitative method of secondary data from the Islamic banking sector listed on the Indonesia Stock Exchange with a sample of 13 Islamic Commercial Banks using the 2014-2020 annual financial statements. Profitability is proxied by Return On Assets (ROA) and Company Size using Ln Total Assets. The test method used is descriptive statistical analysis with SPSS 25 hypothesis testing. The results show that ROA and Company Size have a significant effect on corporate zakat and Islamic Social Reporting (ISR) can moderate the effect of ROA and Islamic Social Reporting (ISR) cannot moderate Company Size on corporate zakat.

**Keywords:** *ROA, Company Size, Islamic Social Reporting (ISR)*

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### 1. Introduction

In the time of Rasulullah SAW, there was no banking institution, but the teachings of Islam have provided basic principles and philosophies that must be used as guidelines in trade and economic activities. One of them is the importance of maintaining and avoiding all forms of economic law in accordance with the command of Allah Subhanallahu wata'ala in the Qur'an. The Qur'an was revealed to the world to the Prophet Muhammad SAW through the intercession of the angel Gabriel, so the Qur'an's editorial comes directly from Allah Subhanallahu wata'ala. The Qur'an and Hadith are used as a reference basis in the lives of Muslims around the world (Sawmar et al, 2021).

Zakat of the company is part of the contemporary zakat that exists today. With the obligation to pay zakat, this is an expression of gratitude for the gift of Allah Subhanallahu wa Ta'ala in the form of property that has provided benefits for life (Nomran et al, 2021). So that with zakat will grow noble morals either for muzaki or mustahiq in upholding the pillars of the Islamic economy in the form of the distribution of the blessings of Allah SWT on earth (Harianto, 2014). Recognizing the importance of the role of zakat management organizations in managing zakat funds and infak/alms, the government issued standard regulations for the management of zakat funds, infak and alms in Law Number 38 of 1999 (Munir &

Rahmatillah Zidna, 2021). The proof of obligatory zakat is found in the words of Allah Subhanallahu wata'ala in surah At-Taubah verse 103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلَّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

The meaning:

*"Take zakat from their wealth, to cleanse and purify them, and pray for them. Verily, your prayer (grows) peace of mind for them. Allah is All-Hearing, All-Knowing."*

The joint research of BAZNAS (National Amil Zakat Agency) with various institutions states that the potential for zakat in 2020 reaches IDR 327.6 trillion. However, the realization has only reached IDR 71.4 trillion or around 21.7 percent (idxchannel.com). Ma'ruf Amin underlined the recommendation of the 2020 National Coordination Meeting which still needs to be improved in its implementation in 2021. Zakat during the Covid-19 pandemic gave a very large Domino Effect on human life starting from health, social, economic and cultural crises.

In this study, the ratio used is the profitability ratio. Profitability can have a positive effect on the company's zakat, if the profitability generated by the company is greater, the zakat that will be deposited is also large. The ratio used is a profitability ratio which is more specific using Return on Assets (ROA). ROA provides efficient information on banks that carry out a business activity (Wardani et al., 2020).

In addition to ROA, this study also uses Company Size. Company size has a scale that can be classified by the size of the company in various ways, such as log size, stock market value, and others. Company size is seen from the total assets owned by the company, which can be used for the company's operational activities. If the company has large total assets, the management will be more flexible in using the assets in the company (Umiyati & Baiquni, 2019).

Islamic Social Reporting (ISR) acts as a moderating variable. Where Islamic Social Reporting (ISR) can strengthen the influence of profitability on zakat. Thus, the existence of the Islamic Social Reporting Index has a responsibility to Allah Subhanallahu wa ta'ala for depositing zakat and becomes the initial basis for disclosure standards in accordance with the Islamic perspective (Wardani et al., 2020).

The motivation of this research is to examine the moderating effect of Islamic Social Reporting (ISR) on the effect of ROA and Company Size on the zakat of Islamic Commercial Banks (BUS). This study aims to determine the effect of profitability and company size on zakat and to find out Islamic Social Reporting (ISR) can strengthen profitability and company size on corporate zakat.

Based on the background and the results of several previous studies above showing different results, further research is needed on the moderating effect of Islamic Social Reporting (ISR) which can strengthen profitability and company size on corporate zakat. Therefore, the author examines "The Influence of ROA and Company Size on Zakat with Islamic Social Reporting as a Moderating Variable".

## **Literature Review And Hypothesis Development**

### **Sharia Enterprise Theory**

Shari'ah Enterprise Theory (SET) is a theory that states a provision of Allah Subhanallahu wata'ala as the center of everything that is the goal and center of the return of humans and the universe. The relationship between Syari'ah Enterprise Theory (SET) and zakat is certainly

one of the Islamic banking sectors that issue zakat, so the bank is included in carrying out its responsibilities to Allah Subhanallahu wata'ala (Risqi, 2021).

### **Zakat**

Zakat is the fourth pillar of Islam that is obligatory on individuals who have obligatory property in excess of nishab (muzakki), and is distributed to eight groups of recipients of zakat (mustahiq) including the poor, needy, fii sabilillah, amil, gharimin, slaves, converts, ibnussabil. In accordance with the words of Allah Subhanallahu wata'ala in the QS. Al Baqarah verse 83:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

It means:

“Take zakat from some of their wealth, with it you purify and purify them and pray for them.

Indeed, your prayer (becomes) peace of mind for them. And Allah is All-Hearing, All-Knowing.”

Zakat is divided into two, namely zakat fitrah and zakat mal. Zakat fitrah is a number of staple food items issued during the month of Ramadan before the Eid prayer (Munir & Rahmatillah Zidna, 2021)

### **Return on Asset (ROA)**

Return on Asset (ROA) is a profitability ratio that shows the company's ability to generate profits from the assets used (Almira & Wiagustini, 2020). ROA serves to measure the effectiveness of the company in generating profits by utilizing its assets (Eksandy & Hakim, 2018). The higher the level of Return on Assets (ROA), the more efficient the use of assets (Wardani et al., 2020). The assets in question are all company assets obtained from own capital or foreign capital that have been converted into company assets to be used for company operational activities (Armyta & Samrotun, 2020).

### **Company Size**

Company size is a scale that is a measure of the size of the company seen from the total assets and the total average level of sales of the company. If the company has total assets, sales and market capitalization, the sales and market capitalization, the larger size of the company. The larger size of the company, the higher demand for information disclosure compared to a smaller company size (Wahyuningsih & Yusnelly, 2021). The natural logarithm of total assets is used to reduce the significant difference between a company size that is too large and a company size that is too small (Sumiyati, 2019).

### **Islamic Social Reporting (ISR)**

Islamic Social Reporting (ISR) is a standard for reporting corporate social performance based on Sharia principles. The first ISR was proposed by R. Haniffa and inclusively developed by Othman et al. exclusively in Malaysia. The ISR index was developed on the basis of reporting based on the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) and then developed by researchers (Abadi et al, 2020).

### **Hypothesis Development**

#### **The Effect of ROA on Zakat**

ROA provides the level of the company's ability to earn profits within company operations. The greater of ROA owned by the company, is more efficient use of assets so that it will

increase profits. In previous research (Wahyuningsih & Yusnelly, 2021) said that there was no significant effect ROA profitability on zakat expenditure. Different results found by (Wardani et al, 2020) show that ROA profitability has a positive effect on performance zakat finance. This is because if the company's profitability increases, then zakar expenditure will be high. Based on this description, the first hypothesis from previous explanations and research is formulated.

**H<sub>1</sub>: Return on Assets (ROA) has a significant effect on the zakat expenditure of Islamic Commercial Banks.**

#### **The Effect of Company Size on Company of Zakat**

Company size is a scale where the size of the company can be classified according to several ways, namely total assets, log size, stock market value and others. Company size is related to total assets. In previous research (Firmansyah et al., 2013), company size has a significant effect on zakat expenditures for Islamic Commercial Banks. This is based on the fact that banks with large assets tend to be more free to take any policy, including in issuing zakat. Based on this description, the second hypothesis in this study is that the size of the company has a significant effect on the zakat expenditure of Islamic Commercial Banks.

**H<sub>2</sub>: Company size has a significant effect on zakat expenditure Sharia Commercial Banks.**

#### **The Effect of Islamic Social Reporting (ISR) as a Moderating Variable in the Relationship Between ROA to Zakat**

ISR was developed by Rohana Othman, Azlan Md Thani, and Erlane K Ghani in 2009 in Malaysia and continued by subsequent studies. (Santika, 2019). In this study, Islamic Social Reporting (ISR) is used as a moderating variable that will be tested to strengthen or weaken the independent variable. In a previous study (Wardani et al., 2020), said that Islamic Social Reporting (ISR) can strengthen ROA profitability on corporate zakat. This is due to the existence of accountability based on the application of Islamic Social Reporting (ISR) to strengthen ROA on Zakat.

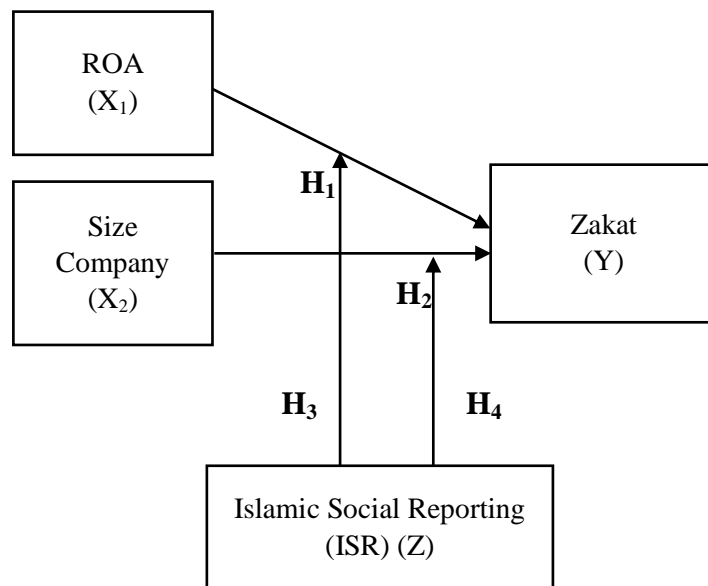
**H<sub>3</sub>: The influence of Islamic Social Reporting (ISR) can moderate ROA on Zakat.**

#### **The Influence of Islamic Social Reporting (ISR) as a Moderating Variable in the Relationship Between Company Size and Zakat**

The size of the company is said to be a value that shows the size of a company. The size of the company will be more likely to be seen from the total assets of company, because the main banking products are financing and investment and also the total assets of a company are more stable from year to year (Sumiyati, 2017). This is also revealed by Lanis and Richardson's previous research in Wirawan and Sukartha (2018), company size can be measured by the natural logarithm of total assets. The existence of Islamic Social Reporting (ISR) in this study cannot moderate the negative effect of company size on zakat.

**H<sub>4</sub>: The effect of Islamic Social Reporting (ISR) cannot moderate company size on zakat.**

## Frame of Mind



## 2. Research Method

### 2.1. Place and time of research

This research was conducted at Islamic Commercial Bank companies in 2014-2020 using the company's annual financial statements. The time of the research was carried out in stages starting from October to November 2021. Financial report data was obtained from the [www.idx.co.id](http://www.idx.co.id) website and the official website of each company.

### 2.2. Population, Sample, and Sampling Technique

Population is a scope consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions (Sugiyono, 2017). The population used in this study is Islamic Commercial Banks in Indonesia which are listed on the Indonesia Stock Exchange. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2017). The sample used in this study amounted to 13 Islamic Commercial Bank companies.

### 2.3. Research variable

The variables used in this study are the dependent variable (bound) and the independent variable (free), the moderating variable.

The dependent variable and the independent variable are as follows:

#### a. Dependent Variable (Bound)

The dependent variable in this study is Zakat. Corporate zakat can be calculated using the net asset model, as follows (Harianto, 2014) :

$$\text{Zakat} = \text{Company Profit Before Tax and Zakat} \times 2.5\%$$

#### b. Independent Variable (Free)

The independent variables in this study consisted of Return on Assets (ROA) and Company Size.

##### 1) Return on Assets (ROA)

Return on Assets (ROA) shows the level of investment efficiency that appears in the level of asset turnover. Based on SE. BI No. 3/30/DPNP/2001 ROA can be calculated as follows:

$$ROA = \frac{\text{Profit before tax}}{\text{Average total asset}}$$

## 2) Company Size

The size of the company has a large total asset and the management will be more knowledgeable in knowing the assets in the company. Company size can be calculated in the following way (Umiyati & Baiquni, 2019):

$$\text{Size} = \ln (\text{Total Asset})$$

## c. Moderating Variables

The moderating variable in this study is Islamic Social Reporting (ISR). ISR is a disclosure of corporate social responsibility carried out by sharia issuers as an accountability to Allah Subhanallahu wata'ala and the community in increasing the transparency of business activities and providing relevant information to decision makers . The level calculation in this study is as follows :

$$\text{Disclose Level} = \frac{\text{Number of disclosures fulfilled}}{\text{Total maximum score}}$$

## 3. Results and Discussion

### 3.1. Results

#### Descriptive Statistical Analysis

This study uses descriptive statistical analysis obtained sum, minimum value, maximum value, mean, standard deviation. The descriptive statistical test in this study resulted in the following table:

**Table 1 Statistik Deskriptif**

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	69	-.02	.05	.0117	.01495
SZ_COMPNY	69	28	32	29.97	1.175
ZAKAT	69	-798723744	14362025000	2.80E9	3.707E9
Valid N (listwise)	69				

Source: data processed SPSS, 2021

Table 1 explains that the ROA variable has a minimum value of -0.02, a maximum value of 0.05, a mean value of 0.0117, and a standard deviation of 0.01495. The firm size variable has a minimum value of 28, a maximum value of 32, a mean value of 29.97, a standard deviation of 1.175. The zakat variable has a minimum value of -798723744, a maximum value of 14362025000, a mean value of 2.80E9, a standard deviation of 3.707E9.

## Hypothesis testing

### 1) Multiple Linear Regression Analysis

Multiple linear regression analysis aims to analyze the magnitude of the relationship between the dependent variable on an independent variable. With that, multiple linear regression also shows the relationship between the dependent variable and the independent variable.

**Table 2. Multiple linear regression analysis**

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	-4.865E10	8.552E9	



ROA	1.232E11	2.234E10	.497
SZ_CMPNY	1.668E9	2.841E8	.529

Source: data processed SPSS, 2021

Table 2. shows the results of equation 1 multiple linear regression are:

$$Y = + 1 X_1 + 2 X_2 + \epsilon$$

$$\text{Zakat} = -4.865E10 + 1.232E11 \text{ ROA} + 1.668E9 \text{ COMPANY SIZE}$$

The results of the multiple linear regression equation are as follows:

- The constant in the zakat test shows a value of -4.865E10, so when the independent variable is zero, a value of -4.865E10 will be obtained.
- The regression coefficient on the ROA variable is 1.232E11, which means that it is in the direction of the zakat relationship of 1.232E11, so if ROA increases by 1 unit and changes in stock prices increase by 1.232E11.
- The regression coefficient on the Firm Size variable is 1.668E9 which means that it is in the same direction as zakat is 1.668E9, so if the Company Size increases by 1 and zakat increases by 1.668E9.

**Table 3. Multiple Linear Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-48874111519.018	10194989589.338	
	ROA	123359248480.375	22985240956.752	.497
	SZ_CMPNY	1678386359.113	373083242.007	.532
	ISR	-146258820.353	3525857559.194	-.005

a. Dependent Variable: ZAKAT

Source: data processed SPSS, 2021

Table 3. shows the results of equation 2 multiple linear regression are:

$$Y = + 1 X_1 + 2 X_2 + 3 X_3 + \epsilon$$

$$\text{Zakat} = -48874111519.018 + 123359248480.375 \text{ ROA} + 1678386359.113 \text{ COMPANY SIZE} + -146258820,353 \text{ ISR}$$

The results of the multiple linear regression equation are as follows:

- The constant in the test of zakat shows a value of -48874111519,018 then when the independent variable is zero, a value of -48874111519,018 will be obtained.
- The regression coefficient on the ROA variable is 123359248480.375, which means that it is in the same direction as 1.232E11, so if ROA increases by 1 unit and zakat increases by 1.232E11.
- The regression coefficient on the Firm Size variable is 1678386359.113, so if the Company Size increases by 1 unit and zakat increases by 1678386359.113.
- The regression coefficient for the ISR variable is -146258820,353 which means that it is in the direction of zakat by -146258820,353, so if zakat decreases by 1 and zakat decreases by -146258820,353.

## 2) t-Test analysis

The t-test aims to determine the independent variable partially on the dependent variable and has a significant effect or not. The results of the statistical t test are:

**Table 4. t-Test Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	-5.622E10	9.684E9			-5.805	.000
ROA	-1.755E11	6.679E10	-.708		-2.628	.011
SZ_CMPNY	1.997E9	3.599E8	.633		5.549	.000
ROA.ISR	7.013E11	1.497E11	1.291		4.685	.000
SZ_CMPNY.ISR	-2.024E8	1.154E8	-.211		-1.754	.084

a. Dependent Variable: ZAKAT

Source: data processed SPSS, 2021

Based on table 3 above, it can be interpreted as follows:

- The ROA variable shows a t count of -2.628 and with a significance value of 0.000 less than 0.05, meaning that ROA has a significant effect on zakat.
- Firm size variable shows t count 5.549 and with a significance value of 0.000 less than 0.05, meaning that firm size has a significant effect on zakat.
- The ROA.ISR variable shows a t count of 4.685 and with a significance value 0.000 less than 0.05, meaning that ISR can moderate ROA on zakat.
- Firm Size.ISR variabel shows a t count -1.754 and with a significance value 0.084 more than 0.05, meaning that ISR cannot moderate firm size on zakat.

## 3.2. Discussion

### The effect of ROA on Zakat

Based on the results of the SPSS data processing above, ROA has a significant effect on zakat. The test results show that the ROA variable has a t count  $< t$  table, namely  $-2.628 > 2.03224$  with a significance value of  $0.011 < 0.05$  and the coefficient value is 123359248480.375. The result shows that ROA has a positive effect on zakat. The results of this study are in line with research conducted by (Wardani et al, 2020) which states that ROA has a significant effect on zakat.

### The Effect of Company Size on Zakat

Based on the results of the SPSS data processing above, it can be concluded that company size has a significant effect on zakat. The test results show that the firm size variable has t arithmetic  $> t$  table, namely  $5.549 > 2.03224$  with a significance value of  $0.00 < 0.05$  and the coefficient value is 1678386359.113. The result shows that company size has a positive effect on zakat. The results of this study are in line with research conducted by (Firmansyah et al., 2013) which states that company size has a significant effect on zakat.

### The influence of Islamic Social Reporting (ISR) Moderating ROA on zakat

Based on the results of the SPSS data processing above, it can be concluded that Islamic Social Reporting can moderate ROA on zakat. The test results show that Islamic Social Reporting (ISR) has a coefficient value of -146258820,353 with a significant value of  $0.005 < 0.05$  and has a t count of  $4.685 > 2.03224$  which means it has a positive effect. These results



can be concluded that Islamic Social Reporting (ISR) can strengthen the relationship between ROA and zakat. The results of this study are in line with research conducted by (Wardani et al, 2020) which states that Islamic Social Reporting (ISR) can strengthen the relationship between profitability and zakat.

#### **The Effect of Islamic Social Reporting (ISR) Moderating Firm Size on Zakat**

Based on the results of the SPSS data processing above, it can be concluded that Islamic Social Reporting (ISR) cannot moderate the size of the company towards zakat. The test results show that Islamic Social Reporting (ISR) has a coefficient value of -146258820,353 with a significant value of  $0.084 > 0.05$  and has a t-count of  $-1.754 < 2.03224$  which means it has a negative effect. These results can be concluded that Islamic Social Reporting (ISR) cannot strengthen the relationship between company size and zakat.

#### **4. Conclusion**

Based on the secondary data that researchers have done in the method of collecting the annual report of Islamic Commercial Banks (BUS) in Indonesia during 2014-2019 by testing using descriptive statistical analysis and hypothesis testing using multiple linear regression analysis and t-test. This study was conducted to determine the effect of ROA and company size on corporate zakat using Islamic Social Reporting (ISR) as a moderating variable. Based on the results. of the tests that have been carried out, two conclusions were obtained. The results show that, firstly, ROA and company size have an effect on company zakat. Second, Islamic Social Reporting can moderate ROA on Zakat, while it cannot moderate Company Size on zakat.

#### **Suggestions**

Based on the research that has been done above, the suggestions put forward for further researchers are to use other variables besides ROA, Company Size and also choose moderating variables other than ISR or can add variables that affect zakat. Therefore the results of different studies and refine different periods to obtain more accurate results.

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