

ABSTRACT

ISR disclosure influence on Maslahah with Muamalah as Moderating Variable.

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The purpose of this research is to find out (1) ISR disclosure influence and muamalah to maslahah, (2) ISR disclosure influence to maslahah, (3) influence muamalah to maslahah and (4) muamalah moderating between the disclosure of ISR with maslahah.

The sample of this study is companies that are registered in Jakarta Islamic Index in 2010 until 2014 by using purposive sampling method. The samples of this research are 18 companies in five year, so total of the samples are 85 which fulfilling criterion as this research sample. The hypothesis was tested by moderating regression analysis.

The result of this research showed that ISR disclosure influence and muamalah to maslahah was significant. ISR disclosure influence to maslahah was significant. influence muamalah to maslahah was significant and muamalah moderating between the disclosure of ISR with maslahah was significant.

Keywords: ISR, Muamalah and Maslahah