

## **Comparative Study of Islamic Social Reporting (ISR) Index and Global Reporting Initiative (GRI) Index in Indonesian Go Public Companies**

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### **Abstract:**

Disclosure of social responsibility can be disclosed in the company's annual report or sustainable report. Disclosure of corporate social responsibility can be measured using the GRI Index or ISR Index. This study aims to determine whether there are significant differences in the disclosure in each aspect based on the GRI Index with the ISR Index considered to be more representative of social responsibility disclosure in sharia entities. This study uses secondary data in the form of annual reports obtained from the website of each company that is the research sample. The number of samples in this study is 36 annual reports from 18 companies with sharia shares in the agricultural and mining sectors listed on the Indonesia Stock Exchange for 2020-2021. The analytical techniques used in this study are scoring, descriptive statistics, classical assumption test and independent sample t test. The results of the study show that the investment and financial aspects, products and services, labor, social, environmental aspects and corporate governance aspects on the ISR index and the GRI index differ significantly. While the measurement of social responsibility as a whole shows that disclosure with the GRI index and ISR index is not significantly different

**Keywords:** ISR Index, GRI Index, Investment and Finance, Product and Services, Corporate Governance

### **Introduction**

Every company in carrying out its business is likely to have both positive and negative impacts on the community and the surrounding environment. Therefore, the company is required to take responsibility. The responsibility in question is social responsibility in which a company can repair social inequalities or environmental damage caused by the company's operational activities. Social responsibility or called Corporate Social Responsibility (CSR) is a picture of a company's concern for the environment and its stakeholders (Riyana Devi, 2018). A good company is one that does not only focus on profit, but a company that has concern for the environment and the welfare of the surrounding community. Utama and Ramdhaningsih said that CSR disclosure in Indonesia began to develop with the increasing attention of the global community to the development of transnational or multinational companies operating in Indonesia. It is also related to the issue of environmental damages that occurred in Indonesia (Damayanti, 2019). The implementation of CSR in Indonesia has been regulated by a set of regulations, including Law no. 40 of 2007, Government

Regulation (PP) No. 47 of 2012 and the OJK regulation Number 51/POJK 03/2017 which both require companies to carry out social and environmental responsibility obligations and be included in the annual report (Narayana & Wirakusuma, 2021).

Global Reporting Initiative (GRI) is a standard used as a guideline in carrying out disclosures regarding responsibilities relating to economic, environmental and social aspects. The GRI standard is a general guideline used by many companies in the world. However, apart from that, there is one theme in Islamic religious teachings that is not included in this GRI Standard, namely accountability to Allah The Almighty. Meanwhile, currently there are many sharia-based companies that have sprung up. Therefore, it is necessary to increase CSR for sharia-based companies. Disclosure of CSR that is adjusted to Islamic values is called Islamic Social Reporting (ISR). Islamic social Reporting (ISR) is a CSR standard set by AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions) (Dwigana, 2019).

Haniffa said that there are limitations if a sharia-based company uses conventional social responsibility reporting. So he put forward the conceptual framework of Islamic Social Reporting that can be used by sharia-based companies, because this Islamic Social Reporting is an index that is regulated based on sharia provisions (Fitri Selvia, Lela Nurlaela Wati, and Bono Prambudi, 2020). There is a problem if the social and environmental reporting of a sharia-based company still prioritizes the GRI index compared to the ISR index. If in reporting a company's social responsibility, the GRI index is better than the ISR index, it will indirectly have several impacts. One of which is the lack of infrastructure for Muslims who need it, such as inadequate places of worship and unable to provide relevant information to meet their needs. In disclosing social and environmental responsibility, sharia-based companies should be able to use a measurement index that is also in accordance with Islamic law, namely Islamic Social Reporting.

The agricultural sector and the mining sector are both getting more attention from the government, because these two sectors have an important role in improving the Indonesian economy. Companies in the agricultural and mining sectors are companies that in carrying out their operational activities directly involve the environment and have direct contact with natural resources. Therefore, the agricultural and mining sector companies have the biggest contribution related to the natural damage in Indonesia (Arifin, 2015). In this case, what companies can do to minimize unfavorable assumptions is by disclosing an annual report or sustainability report in which it describes an activity regarding the impact of the company's economic, environmental and social activities which is called Corporate Social Responsibility (CSR). Center for Governance, Institutions and Organization National University of Singapore (NUS) Business School research on 100 states that companies in Indonesia have lower CSR quality than three neighboring countries, namely Malaysia, Singapore and Thailand (Winalza & Alfarisi, 2021).

Previous research explaining the comparison of CSR reporting based on the ISR index and the GRI index was conducted by Pradipta Dwigana in 2019. In this study it was explained that with a sample of Islamic Commercial Banks that practice CSR, implementation based on the GRI index is higher than disclosure with the ISR index. The level of disclosure with the GRI index is 56.92% while with the ISR index is 51.61%. This can happen because basically the GRI index has become a global reporting standard that has been used by many companies around the world while the ISR index is still the result of research development from year to year (Dwigana,

2019). This research was conducted to see whether there is a significant difference between CSR measurements using the ISR index and the GRI index in companies with sharia shares in the agricultural and mining sectors listed on the IDX. The purpose of this study is to see whether there is a significant difference between the disclosure of Corporate Social Responsibility in each aspect as measured by the ISR index and the GRI index in companies with sharia shares in the agricultural and mining sectors listed on the IDX in 2020-2021.

## Research Methods

The type of research used in this research is quantitative. The population in this study are companies with sharia shares in the agricultural and mining sector which are listed on the IDX in 2020-2021. This study uses secondary data in the form of annual reports in the 2020-2021 period which shows CSR disclosures obtained from the respective company websites. After conducting an assessment with scoring to determine a better level of suitability, then data analysis is carried out to see whether there are differences between CSR disclosures using the ISR index and the GRI index. This study uses SPSS 27 software to perform descriptive statistical analysis, normality tests and different tests. Descriptive statistics provide a description of something, such as the average (mean), standard deviation, variance, maximum, minimum, sum, range, and so on (Rosdiani & Hidayat, 2020). The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Gustian, 2015). Independent Sample t test is used to determine whether there is a difference in the mean of two unrelated samples. This test was conducted to compare the use of the ISR index and the GRI index of companies with sharia shares in the agricultural and mining sectors with a significance level of 0.05 (Imam Ghazali, 2005).

## Results and Discussion

### Comparison of CSR disclosure in companies with sharia shares in the agricultural and mining sectors based on the ISR and GRI indices

Table 3. Comparison of the results of the ISR Index and GRI Index Assessments

Company name	2020		2021	
	ISR	GRI	ISR	GRI
AALI	70%	75%	72%	74%
ANJT	61%	75%	61%	75%
LSIP	72%	45%	74%	49%
SGRO	74%	77%	76%	85%
SIMP	72%	74%	72%	77%
SSMS	67%	68%	70%	77%
whisper	61%	62%	59%	64%
DSFI	52%	53%	59%	57%
ADRO	70%	81%	67%	85%
ARII	59%	57%	61%	58%
ANTM	74%	74%	72%	75%
MEANING	52%	42%	54%	42%

Company name	2020		2021	
	ISR	GRI	ISR	GRI
BRMS	57%	77%	59%	77%
BOSS	54%	45%	52%	55%
BSSR	57%	60%	54%	64%
BYAN	63%	58%	61%	60%
CITA	57%	58%	61%	66%
CTTH	43%	60%	48%	66%

Source: processed secondary data

Based on the table above, it can be seen that the majority of disclosure results for companies with sharia shares in the agriculture and mining sector based on the GRI index are higher than the ISR index, but there are 6 companies in 2021 with assessment results based on an ISR higher than the GRI index and in 2020 there are results the same assessment with a high score on the ISR index and the GRI index.

### Descriptive Statistical Analysis

The descriptive statistical results of CSR disclosure based on aspects of the ISR index and GRI index can be seen in table 4.

Table 4. Results of Descriptive Statistical Aspects of Disclosure of CSR

		N	Minimum	Maximum	Means	std. Deviation
Investment and Finance	ISR	36	.40	.80	.7167	.12071
	GRI	36	.17	1.00	.4792	.19211
Products and Services	ISR	36	.75	.75	.7500	.00000
	GRI	36	.00	.75	.4583	.25000
Labor	ISR	36	.46	.77	.6167	.08957
	GRI	36	.37	1.00	.7997	.16242
Social	ISR	36	.27	.82	.6294	.14430
	GRI	36	.00	.62	.3658	.17767
Environment	ISR	36	.20	1.00	.6333	.23664
	GRI	36	.20	.90	.5167	.21448
Corporate governance	ISR	36	.50	.62	.5133	.03825
	GRI	36	.59	1.00	.8944	.09973
	ISR	36	.43	.76	.6242	.08503
	GRI	36	.42	.85	.6519	.12127
Valid N (listwise)		36				

Source: processed secondary data

In table 4 it can be seen a comparison of the CSR measurement index based on aspects in the ISR and GRI as well as the overall test results. The results of a

comparison of CSR disclosures seen from the aspects show that almost all aspects based on the ISR index have a higher average compared to aspects based on the GRI index, such as investment and financial, product and service, social, and environmental aspects. Meanwhile, aspects of labor and corporate governance show that the GRI index is higher than the ISR index.

However, it can be seen in the table above that the overall CSR test results based on the GRI index are higher than the ISR index. The average level of CSR disclosure based on the GRI index is 65.19%, while the average level of CSR disclosure as measured by the ISR index is 62.42%.

### Normality test

The results of the normality test of this study can be seen in table 5.

Table 5. Normality Test Results

	Shapiro-Wilk		
	Statistics	df	Sig.
ISR	.946	36	.081
GRI	.945	36	.071

Source: processed secondary data

Table 5 above shows that the results of the normality test for CSR disclosure based on the ISR index and the GRI index have Sig values of 0.081 and 0.071 respectively, which means more than 0.05 so that it can be said that the ISR index and the GRI index both have a normal data distribution. Furthermore, because the data is normally distributed, the data is feasible to be processed for different tests.

### Comparative Analysis

The results of the comparative analysis (different test) in this study used the Independent Sample t Test.

#### a. Investment and Financial Aspects

Table 6. Independent Sample t-test on Investment and Financial Aspects

Table 6. Independent Sample t-test on Investment and Financial Aspects						
Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Investment and Finance	ISR	36	.7167	.12071	.02012	
	GRI	36	.4792	.19211	.03202	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Investment and Finance	Equal variances assumed	4,699	.034	6,281	70	.001

Equal variances not assumed	6,281	58,911	001
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Source: processed secondary data

In the table above, it can be seen that the average investment and financial aspects on the ISR index is 0.7167 and the average on the GRI index is 0.4792. In absolute terms, it can be seen that the average investment and financial aspects between the ISR index and the GRI index are different and the average for the ISR index is higher than the GRI index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.001 < 0.05, which means that the investment and financial aspects based on the ISR index and the GRI index are significantly different at a significance level of 5%. It can be concluded that H1 is accepted, which means that the measurement of CSR in the investment and financial aspects based on the ISR index and the GRI index is significantly different.

b. Aspects of Products and Services

Table 7. Independent Sample t-test on Product and Service Aspects

Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Products and Services	ISR	36	.7500	.00000	.00000	
	GRI	36	.4583	.25000	.04167	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Products and Services	Equal variances assumed	112,492	001	7,000	70	001
	Equal variances not assumed			7,000	35,000	001

Source: processed secondary data

In table 7 it can be seen that the average aspect of products and services on the ISR index is 0.7500 and the average on the GRI index is 0.4583. In absolute terms, it can be seen that the average product and service aspects between the ISR index and the GRI index are different and the average for the ISR index is higher than the GRI index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.001 < 0.05, which means that the product and service aspects based on the ISR index and the GRI index are significantly different at a significance level of 5%. It can be concluded that H2 is accepted, which means that the measurement of CSR on the aspects of products and services based on the ISR index and the GRI index is significantly different.

c. Labor Aspect



Table 8. Independent Sample t-test on Labor Aspects

Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Labor	ISR	36	.6167	.08957	.01493	
	GRI	36	.7997	.16242	.02707	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Labor	Equal variances assumed	11,417	001	-5,992	70	001
	Equal variances not assumed			-5,992	54,487	001

Source: processed secondary data

In table 8 it can be seen that the average labor aspect on the ISR index is 0.6167 and the average on the GRI index is 0.7997. In absolute terms, it can be seen that the average aspect of labor between the ISR index and the GRI index is different and the average on the GRI index is higher than the ISR index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.001 < 0.05, which means that the labor aspect based on the ISR index and the GRI index is significantly different at a significance level of 5%. It can be concluded that H3 is accepted, which means that the measurement of CSR on the labor aspect based on the ISR index and the GRI index is significantly different.

#### d. Social Aspect

Table 9. Independent Sample t-test on Social Aspects

Table 3: Independent Sample t-test on Social Aspects						
Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Social	ISR	36	.6294	.14430	.02405	
	GRI	36	.3658	.17767	.02961	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Social	Equal variances	.686	.410	6,910	70	.001

assumed			
Equal variances	6,910	67,174	001
not assumed			

Source: processed secondary data

In table 9 it can be seen that the average social aspect on the ISR index is 0.6294 and the average on the GRI index is 0.3658. In absolute terms, it can be seen that the average social aspect between the ISR index and the GRI index is different and the average on the ISR index is higher than the GRI index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.001 < 0.05, which means that the social aspects based on the ISR index and the GRI index differ significantly at a significance level of 5%. It can be concluded that H4 is accepted, which means that the measurement of CSR on social aspects based on the ISR index and the GRI index is significantly different.

#### e. Environmental Aspect

Table 10. Independent Sample t-test on Environmental Aspects

Table 16. Independent Sample t-test on Environmental Aspects						
Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Environment	ISR	36	.6333	.23664	.03944	
	GRI	36	.5167	.21448	.03575	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Environment	Equal variances assumed	.030	.864	2,192	70	.032
	Equal variances not assumed			2,192	69,334	.032

Source: processed secondary data

In table 10, it can be seen that the average environmental aspect on the ISR index is 0.6333 and the average on the GRI index is 0.5167. In absolute terms, it can be seen that the average environmental aspect between the ISR index and the GRI index is different and the average for the ISR index is higher than the GRI index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.032 < 0.05, which means that the social aspects based on the ISR index and the GRI index are significantly different at a significance level of 5%. It can be concluded that H5 is accepted, which means that the measurement of CSR on environmental aspects based on the ISR index and the GRI index is significantly different.



f. Corporate Governance Aspect

Table 11. Independent Sample t-test on Corporate Governance Aspects

Table 11: Independent Sample t-test on Corporate Governance Aspects						
Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
Corporate governance	ISR	36	.5133	.03825	.00637	
	GRI	36	.8944	.09973	.01662	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-tailed)
Corporate governance	Equal variances assumed	12,459	.001	-21,409	70	.001
	Equal variances not assumed			-21,409	45,078	.001

Source: processed secondary data

In table 11, it can be seen that the average aspect of corporate governance on the ISR index is 0.5133 and the average on the GRI index is 0.8944. In absolute terms, it can be seen that the average aspect of corporate governance between the ISR index and the GRI index is different and the average on the GRI index is higher than the ISR index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is 0.001 < 0.05, which means that the aspects of corporate governance based on the ISR index and the GRI index are significantly different at a significance level of 5%. It can be concluded that H<sub>6</sub> is accepted, which means that the measurement of CSR on aspects of corporate governance based on the ISR index and the GRI index is significantly different.

g. CSR disclosure

Table 12. Independent Sample t-test on CSR Disclosure

Table 12: Independent sample t-test on CSR Disclosure						
Group Statistics						
	Index	N	Means	std. Deviation	std. Error Means	
CSR disclosure	ISR	36	.6242	.08503	.01417	
	GRI	36	.6519	.12127	.02021	
Independent Sample Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig.(2-

						tailed)
CSR disclosure	Equal variances assumed	5,884	.018	-1,125	70	.264
	Equal variances not assumed			-1,125	62,715	.265

Source: processed secondary data

In table 12, it can be seen that the average CSR disclosure aspect on the ISR index is 0.6242 and the average on the GRI index is 0.6519. In absolute terms, it can be seen that the average overall CSR disclosure between the ISR index and the GRI index is different and the average CSR disclosure on the GRI index is higher than the ISR index. Furthermore, in the Independent Sample t Test table, it can be seen that the sig (2-tailed) value is  $0.264 > 0.05$ , which means that CSR disclosure based on the ISR index and the GRI index is not significantly different at the 5% significance level. It can be concluded that H7 is rejected, which means that the overall measurement of CSR with the ISR index and the GRI index is not significantly different.

## Discussion

Based on the results of the data analysis that has been done, in the investment and financial aspects there is a significant difference between CSR disclosure based on the ISR index and the GRI index because the level of significance in the investment and financial aspects is  $<0.05$ . In addition, CSR disclosure based on the ISR index has an average higher than the GRI index. This indicates that the higher the value on the ISR index, the better the sharia stock companies are in disclosing their corporate social responsibility in investment and financial aspects according to sharia principles. The investment and financial aspects of the ISR index disclosed are the compatibility of sharia principles with activities carried out by companies such as the presence or absence of usury and gharar activities, company zakat activities, and company policies in dealing with problem customers. Meanwhile, the investment and financial aspects of the GRI index cover the scope of the economy which does not include sharia principles at all in it.

The results of the analysis on the product and service aspects stated that there were significant differences between CSR disclosures based on the ISR index and the GRI index because the level of significance on the product and service aspects was  $<0.05$ . In addition, CSR disclosure based on the ISR index has an average higher than the GRI index. This indicates that the higher the value on the ISR index, the better the sharia stock companies are in disclosing their corporate social responsibility in the aspects of products and services according to sharia principles. Broadly speaking, the indicators contained in each index in this aspect aim to increase satisfaction or conduct surveys regarding complaints from each customer.

The results of the analysis on the workforce aspect stated that there were significant differences between CSR disclosures based on the ISR index and the GRI index because the level of significance on the product and service aspects was  $<0.05$ . In addition, CSR disclosure based on the GRI index is higher than the IS index. This indicates that companies with sharia shares have not disclosed their corporate social responsibility in terms of workforce according to sharia principles. This is because in the GRI index, the workforce aspect is broader by including items of occupational

health and safety as well as labor relations and management. In this workforce aspect, there is a significant difference between the ISR index and the GRI index. The difference is that in the ISR index, there are items related to sharia such as opportunities for employee worship until the availability of a proper place of worship. Whereas in the GRI index there are no items that intersect with sharia. However, in this aspect, the GRI index is broader by including items on occupational health and safety as well as labor relations and management.

The results of the analysis on the social aspect show that there are significant differences between CSR disclosures based on the ISR index and the GRI index because the level of significance in the investment and financial aspects is  $<0.05$ . In addition, CSR disclosure based on the ISR index has an average higher than the GRI index. This indicates that the higher the value on the ISR index, the better the sharia stock companies are in disclosing their corporate social responsibility on social aspects according to sharia principles. In this social aspect, there is a significant difference between the ISR index and the GRI index as seen from each indicator. In the ISR index, most are focused on disclosure related to Islamic principles such as sadaqa, waqaf qard hasan and other charitable activities. Meanwhile, the GRI index only focuses on human rights and society.

The results of the analysis on environmental aspects show that there are significant differences between CSR disclosures based on the ISR index and the GRI index because the level of significance on investment and financial aspects is  $<0.05$ . In addition, CSR disclosure based on the ISR index has an average higher than the GRI index. This indicates that the higher the value on the ISR index, the better the sharia stock companies are in disclosing their corporate social responsibility on environmental aspects according to sharia principles. On the environmental aspect, the ISR index and the GRI index are not much different from the indicators. This aspect includes environmental conservation, protection of endangered habitats, environmental education, environmental audits, and the establishment of an environmental management system.

The results of the analysis on aspects of corporate governance stated that there were significant differences between CSR disclosures based on the ISR index and the GRI index because the level of significance on the aspects of products and services was  $<0.05$ . In addition, CSR disclosure based on the GRI index is higher than the ISR index. This indicates that sharia stock companies have not disclosed their corporate social responsibility in the aspect of corporate governance in accordance with sharia principles. This is also because the indicators on the GRI index are broader, namely related to stakeholders.

The results of the analysis on CSR disclosure as a whole stated that there was no significant difference between CSR disclosure based on the ISR index and the GRI index because the level of significance on the aspects of products and services was  $>0.05$ . Based on the results of the assessment or scoring that has been carried out on CSR disclosure for companies with sharia shares in the agricultural and mining sector for 2020-2021 as measured by the ISR index and the GRI index, both have not shown 100% disclosure of CSR items or it can be said that full disclosure has not been made. From the results of the overall assessment of the six aspects in both the ISR index and the GRI index, it shows that the average value as measured by the GRI index is higher than the ISR index. It can be said that this is not appropriate because sharia stock companies should use the appropriate index, namely the ISR, in expressing

their corporate social responsibility, but the results of the comparison show that the GRI index is higher than the ISR index. This difference also occurs because the GRI index has basically been recognized as a standard for sustainability reporting in general and internationally and has been widely used by companies around the world. While the ISR index is an index of the results of the development of studies from year to year to meet the needs of reporting standards as a guideline for sharia-based companies. However, the comparison results show that the GRI index is higher than the ISR index. This difference also occurs because the GRI index has basically been recognized as a standard for sustainability reporting in general and internationally and has been widely used by companies around the world. While the ISR index is an index of the results of the development of studies from year to year to meet the needs of reporting standards as a guideline for sharia-based companies. However, the comparison results show that the GRI index is higher than the ISR index. This difference also occurs because the GRI index has basically been recognized as a standard for sustainability reporting in general and internationally and has been widely used by companies around the world. While the ISR index is an index of the results of the development of studies from year to year to meet the needs of reporting standards as a guideline for sharia-based companies.

## **Conclusion**

In the investment and financial aspects, CSR disclosure as measured by the ISR index is higher than that measured by the GRI index. The ISR index and the GRI index have significant differences. In terms of products and services, CSR disclosure as measured by the ISR index is higher than that measured by the GRI index and the ISR index and the GRI index have significant differences. In the workforce aspect, CSR disclosure as measured by the GRI index is higher than that measured by the ISR index and the ISR index and the GRI index have significant differences. On the social aspect, CSR disclosure as measured by the ISR index is higher than that measured by the GRI index and the ISR index and the GRI index have significant differences. On the environmental aspect, CSR disclosure as measured by the ISR index is higher than that measured by the GRI index and the ISR index and the GRI index have significant differences. In the aspect of corporate governance, CSR disclosure as measured by the GRI index is higher than that measured by the ISR index and the ISR index and the GRI index have significant differences. Overall, CSR disclosure as measured by the GRI index is higher than that measured by the ISR index. The ISR index and the GRI index have no significant difference.

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