Comparison of Corporate Social Responsibility Disclosure
Based on the Global Reporting Initiative Index
and the Islamic Social Reporting Index
(Study of Conventional Banking Institutions
and Islamic Banking Institutions)

BY:

ARNI DETIARNI
43209010-141

ABSTRACT

This research compares between Global Reporting Initiative Index and Islamic Social Reporting Index on corporate social responsibility disclosure in Indonesian Banking Institution. The sample has taken by using five Conventional Banking Institutions and five Islamic Banking Institutions in 3 year period from 2009-2011.

The results of this research indicate that Conventional Banking Institutions have a higher score than Islamic Banking Institutions on corporate social responsibility disclosure. Even in a certain area Islamic Banking Institutions have a score almost close with Conventional Banking Institutions. In this research showing that disclosing based on the score of Global Reporting Initiative Index is better than the Islamic Social Reporting Index.

Once of the advantage with this research shows that using the Islamic Social Reporting Index can be developed and in the future the application will be better in Indonesia.

Key words: Corporate Social Responsibility, CSR concept in Islam, GRI Index, ISR Index.