

## **ABSTRACT**

*The purpose of this study is to analyze how the influence of Good Corporate Governance and Corporate Financial Performance to Corporate Social Responsibility based on Index of Islamic Social Reporting on Islamic Banking registered in Financial Services Authority period 2010-2016.*

*The population that became the object in this study is the Islamic Banking Company in the period 2010-2016. The number of samples used in this study are 7 companies of Islamic Banking in Indonesia. Sampling technique in this research is purposive sampling. The sample of this research is taken with certain criterion that is Syariah Banking company registered in OJK period 2010-2016 and publish its financial statement in that period. The method of analysis used in this study with multiple regression analysis, hypothesis test that is F and T test and Coefficient of Determination ( $R^2$ ).*

*The results show that in this study shows Audit Committee, Investment Account Holder, Net Profit Margin affect Corporate Social Responsibility based on Islamic Social Reporting Index. Return on Equity has no effect on Corporate Social Responsibility based on Islamic Social Reporting Index.*

**Keywords:** Good Corporate Governance, Corporate Financial Performance, Corporate Social Responsibility, Index of Islamic Social Reporting, Audit Committee, Investment Account Holder, Net Profit Margin, Return on Equity.



## ABSTRAK

Tujuan dari penelitian ini untuk menganalisis tentang bagaimana pengaruh *Good Corporate Governance* dan *Corporate Financial Performance* terhadap *Corporate Social Responsibility* berdasarkan Indeks *Islamic Social Reporting* pada Perbankan Syariah yang terdaftar di Otoritas Jasa Keuangan periode 2010-2016.

Populasi yang menjadi obyek dalam penelitian ini adalah Perusahaan Perbankan Syariah pada periode 2010-2016. Jumlah sampel yang digunakan dalam penelitian ini adalah 7 perusahaan Perbankan Syariah yang ada di Indonesia. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Sampel penelitian ini diambil dengan kriteria tertentu yaitu perusahaan Perbankan Syariah yang terdaftar di OJK periode 2010-2016 dan menerbitkan laporan keuangannya pada periode tersebut. Metode analisis yang digunakan dalam penelitian ini dengan analisis regresi berganda, uji hipotesis yaitu F dan uji T serta Koefisien Determinasi ( $R^2$ ).

Hasil memperlihatkan bahwa dalam penelitian ini menunjukkan Komite Audit, *Investment Account Holder*, *Net Profit Margin* berpengaruh terhadap *Corporate Social Responsibility* berdasarkan Indeks *Islamic Social Reporting*. *Return on Equity* tidak berpengaruh terhadap *Corporate Social Responsibility* berdasarkan Indeks *Islamic Social Reporting*.

Kata Kunci : *Good Corporate Governance*, *Corporate Financial Performance*, *Corporate Social Responsibility*, Indeks *Islamic Social Reporting*, Komite Audit, *Investment Account Holder*, *Net Profit Margin*, *Return on Equity*.