

ABSTRACT

This research aims to assess the influence of Return On Assets (ROA) of Corporate Social Responsibility on Islamic banking; to examine the influence of the Sharia supervisory board towards Corporate Social Responsibility on Islamic banking; to examine the influence of Commissioners towards Corporate Social Responsibility on Islamic banking. The measurement of corporate social responsibility based on the category of Global Reporting index (GRI) version of the G4 is seen in the annual financial report of Islamic banking. The population in this research is the public Sharia banks listed on the financial services authority from the year 2012 until 2017. From 11 Islamic banking, 10 which meet the criteria of a sample of the research that has been set. Methods of analysis used by using multiple linear regression analysis is. Test results of partial variables variable t return on assets, the Board of Trustees of Sharia has no effect against the corporate social responsibility. While the Board of Commissioners has a significant impact towards corporate social responsibility.

Keywords: *Retrun On Assets, Sharia Supervisory Board, Board Of Commissioners, Corporate Social Responsibility*

ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh *Return On Assets* (ROA) terhadap *Corporate Social Responsibility* pada perbankan syariah; untuk mengkaji pengaruh Dewan Pengawas Syariah terhadap *Corporate Social Responsibility* pada perbankan syariah; untuk mengkaji pengaruh Dewan Komisaris terhadap *Corporate Social Responsibility* pada perbankan syariah. Pengukuran tanggung jawab sosial perusahaan didasarkan pada kategori *Global Reporting Indeks* (GRI) versi G4 yang dilihat dalam laporan keuangan tahunan perbankan syariah. Populasi dalam penelitian ini adalah bank umum syariah yang terdaftar pada Otoritas Jasa Keuangan dari tahun 2012 sampai 2017. Dari 11 perbankan syariah, 10 yang memenuhi kriteria sampel penelitian yang telah ditetapkan. Metode analisis yang digunakan dengan menggunakan alat analisis adalah regresi linier berganda. Hasil uji t variabel parsial variabel *return on assets*, dewan pengawas syariah tidak berpengaruh terhadap *corporate social responsibility*. Sedangkan dewan komisaris memiliki dampak signifikan terhadap *corporate social responsibility*.

Kata Kunci: *Retrun On Assets* (ROA), Dewan Pengawas Syariah, Dewan Komisaris, *Corporate Social Responbility* (CSR)