

## **ABSTRACT**

*This research aims to know the influence of Corporate Social Responsibility Disclosure, Firm Size, Capital Structure, and Credit Risk on Financial Performance. This study using Corporate Social Responsibility Disclosure Index (CSRDI), firm size (SIZE), Debt to Equity Ratio (DER), and Net Performing Financing (NPF) as independent variable and financial performance measured by Return On Asset (ROA) and Return On Equity (ROE) as dependent variable. The sample in this study was obtained from a purposive sampling method and obtained 9 Islamic Banks that qualify as research sample. This study using secondary data obtained from annual report of Islamic Bank period 2011-2015. The analytical method used in this study is Multiple Linear Regression Analysis. The data analysis and hypothesis test is done by using SPSS version 20 software.*

*The result showed that simultaneously CSRDI, SIZE, DER, and NPF have significant effect on financial performance of Islamic Bank. Partially, variable CSRDI and SIZE have no effect on financial performance, DER has no effect on ROA but has positive significant effect on ROE, while the NPF has negative significant effect on financial performance of Islamic Bank.*

*Keywords : Corporate Social Responsibility Disclosure Index (CSRDI), firm size (SIZE), Debt to Equity Ratio (DER), Net Performing Financing (NPF), Return On Asset (ROA), Return On Equity (ROE), Islamic Bank.*

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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan CSR, ukuran perusahaan, struktur modal, dan risiko kredit terhadap kinerja keuangan. Variabel independen diukur menggunakan *Corporate Social Responsibility Disclosure Index* (CSRDI), *firm size* (SIZE), *Debt to Equity Ratio* (DER), dan *Net Performing Financing* (NPF) sedangkan kinerja keuangan diukur menggunakan *Return On Asset* (ROA) dan *Return On Equity* (ROE) sebagai variabel dependen. Sampel yang digunakan dalam penelitian ini diperoleh dari metode *purposive sampling* dan diperoleh 9 Bank Umum Syariah yang memenuhi kriteria sebagai sampel penelitian. Jenis data yang digunakan adalah data sekunder yang diperoleh dari laporan tahunan Bank Umum Syariah periode 2011-2015. Metode statistik yang digunakan adalah analisis regresi linier berganda. Analisis data dan uji hipotesis dilakukan dengan menggunakan software SPSS versi 20.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel CSRDI, SIZE, DER, dan NPF berpengaruh signifikan terhadap kinerja keuangan bank syariah. Secara parsial variabel CSRDI dan SIZE tidak berpengaruh terhadap kinerja keuangan, DER tidak berpengaruh terhadap ROA tetapi berpengaruh signifikan positif terhadap ROE, sedangkan NPF berpengaruh negatif signifikan terhadap kinerja keuangan bank syariah.

Kata Kunci : *Corporate Social Responsibility Disclosure Index* (CSRDI), *firm size* (SIZE), *Debt to Equity Ratio* (DER), *Net Performing Financing* (NPF), *Return On Asset* (ROA), *Return On Equity* (ROE), Bank Umum Syariah.

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