

Analisis pengaruh Islamic social reporting terhadap kinerja perusahaan (studi empiris pada bank umum Syariah di Indonesia) = Analysis influence of islamic social reporting on corporate performance (empirical studies on Islamic banks in Indonesia)

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Islamic Social Reporting terhadap kinerja perusahaan pada Bank Umum Syariah (BUS). Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan tahunan Bank Umum Syariah dengan total sampel sebanyak 8 BUS selama 4 tahun berturut-turut yaitu pada tahun 2010-2013. Dengan pengujian regresi linier, penelitian ini menunjukkan bahwa Islamic Social Reporting memiliki pengaruh yang signifikan terhadap Profit Sharing Ratio dan Islamic Income vs Non-Islamic Income.

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This research aims to analyze the influence of Islamic Social Reporting on Corporate Performance in Islamic Banks. The data used in this research come from the annual financial statements of Islamic Banks with total sample of 8 companies in 4 consecutive years of 2010-2013. With linear regression testing, this research indicate that Islamic Social Reporting had a significant influence on Profit Sharing Ratio and Islamic Income vs Non-Islamic Income.;This research aims to analyze the influence of Islamic Social Reporting on Corporate Performance in Islamic Banks. The data used in this research come from the annual financial statements of Islamic Banks with total sample of 8 companies in 4 consecutive years of 2010-2013. With linear regression testing, this research indicate that Islamic Social Reporting had a significant influence on Profit Sharing Ratio and Islamic Income vs Non-Islamic Income.;