

Pengaruh Islamic social responsibility (ISR) terhadap efisiensi bank syariah diukur dengan metode data envelopment analysis (DEA): studi lintas negara = The influence of islamic social responsibility (ISR) on Islamic banks efficiency using data envelopment analysis (DEA): cross country study

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Islamic Social Responsibility ISR terhadap efisiensi bank syariah. Efisiensi bank syariah dihitung dengan metode Data Envelopment Analysis DEA dengan orientasi output dan pendekatan Constant Return to Scale. ISR dihitung dengan melakukan skor berdasarkan item-item pada penelitian Violita 2014. Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan tahunan annual report dan laporan berkelanjutan sustainability report bank syariah lintas negara. Sampel bank syariah diambil dari 9 negara yang menguasai total kapitalisasi pasar bank syariah terbesar yaitu 93 dari total keseluruhan dunia. Total Sampel dalam penelitian ini sebanyak 26 bank syariah selama periode 2013-2015. Pada penelitian ini ditunjukkan bahwa Islamic Social Responsibility ISR berpengaruh positif secara signifikan terhadap efisiensi bank syariah.

.....This research purpose is to examine the influence of Islamic Social Responsibility ISR on Islamic banks efficiency. Islamic banks efficiency is measured using Data Envelopment Analysis DEA by output orientation and Constant Return to Scale approach. ISR is calculated by scoring items based on research of Violita 2014. The data used in this research comes from the annual report and sustainability report of Islamic banks across countries.

The sample of Islamic banks are taken from 9 countries that dominate the total market capitalization of Islamic banks, which is 93 of the world rsquo s total. Total sample in this study are 26 Islamic banks during 2013 2015. This research shown that Islamic Social Responsibility ISR gives positive significant influence on Islamic banks efficiency.