

Hubungan Kinerja Bank Syariah dan Islamic Social Responsibility: Studi di Indonesia dan Malaysia = "The Association Between Islamic Bank Performance and Islamic Social Responsibility: Study in Indonesia and Malaysia"

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Abstrak

Penelitian ini menguji hubungan kinerja bank syariah yang diukur dengan menggunakan kinerja keuangan Islam dan tingkat pengungkapan ISR. Adapun kinerja keuangan Islam yang digunakan dalam penelitian ini diukur dengan menggunakan Islamicity performance index. Tingkat pengungkapan ISR diukur berdasarkan AAOIFI GS 1 dan GS 7 yang terdiri dari 75 komponen pengungkapan dengan sampel 90 laporan tahunan bank syariah dari Indonesia dan Malaysia periode 2014-2018. Penelitian ini menggunakan analisis regresi. Hasil konten analisis menunjukkan bank syariah Indonesia memiliki rata-rata total pengungkapan unggul sebesar 54% dibandingkan dengan bank syariah negara Malaysia sebesar 47%. Hasil uji regresi membuktikan hubungan positif antara profit sharing financing ratio dan zakat performance ratio dan tingkat pengungkapan ISR. Sedangkan hubungan antara equitable distribution ratio dan director employee welfare ratio dan tingkat pengungkapan ISR tidak terbukti.

.....This study examines the association between the performance of Islamic banks as measured by using Islamic financial performance and the level of ISR disclosure. The Islamic financial performance used in this study is measured using the Islamicity performance index. The level of ISR disclosure is measured based on AAOIFI GS 1 and GS 7 which consists of 75 disclosure components with a sample of 90 annual reports of Islamic banks from Indonesia and Malaysia for the 2014-2018 period. This study uses regression analysis. The results of the content analysis show that Indonesian Islamic banks have an average total superior disclosure of 54% compared to Malaysian state Islamic banks of 47%. The regression test results prove a positive association between the profit sharing financing ratio and the zakat performance ratio and the level of ISR disclosure. Meanwhile, the association between the equitable distribution ratio and director employee welfare ratio and the level of ISR disclosure was not proven.<i/>