

Pengaruh manajemen laba dan kinerja keuangan terhadap kualitas laporan tanggung jawab sosial perbankan syariah = The effects of earning management and financial performance on the quality of corporate social responsibility reports in islamic banking

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Abstrak

ABSTRAK

Penelitian ini bertujuan memberikan bukti empiris mengenai pengaruh manajemen laba dan kinerja keuangan terhadap kualitas laporan tanggung jawab sosial Perbankan Syariah di Indonesia. Hasil penelitian menunjukkan adanya indikasi praktik manajemen laba pada bank syariah. Selain itu, penelitian ini menunjukkan bahwa manajemen laba, CAR, ROA, dan FDR tidak berpengaruh terhadap kualitas laporan tanggung jawab sosial, sedangkan NPF dan ukuran perusahaan berpengaruh positif terhadap kualitas laporan tanggung jawab sosial.

ABSTRACT

The aim of this study is to provide the empirical evidence of the effect of earning management and financial performance on the quality of social responsibility reports of islamic banking in Indonesia. The results show that there was the indication of earning management practice in Islamic Banking. In addition, this results also indicate that earning management, CAR, ROA and FDR did not affect the quality of corporate social responsibility reports, while NPF and size of the company positively affected the quality of corporate social responsibility reports.