

## ABSTRAK

Skripsi dengan judul “Analisis Pengaruh Publisitas Realisasi *Corporate Social Responsibility* berdasarkan Indikator *Islamic Social Reporting* terhadap Kinerja Keuangan Bank Muamalat Indonesia” ditulis oleh Sofia Luluin Nur Hidayati, NIM. 12401183269, Program Studi Perbankan Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan dosen pembimbing Dr. Muniri, M.Pd.

Penelitian ini dilatarbelakangi pentingnya realisasi *Corporate Social Responsibility* yang efektif dapat berkontribusi dalam program penurunan tingkat kemiskinan serta peningkatan kesejahteraan taraf hidup masyarakat di Indonesia, terutama kondisi pandemi Covid 19. Selain itu, realisasi *Corporate Social Responsibility* juga merupakan salah satu unsur pertimbangan investor dalam keputusan berinvestasi. Investor cenderung memiliki keputusan berinvestasi pada perusahaan dengan etika yang baik dalam kegiatan bisnis, terutama kepedulan terhadap stakeholder. Realisasi yang efektif merupakan salah satu perwujudan atas ciri-ciri perbankan syariah yaitu membantu dalam meningkatkan taraf kesejahteraan masyarakat yang tetap terlaksana sesuai dengan ketentuan syariah Islam. Pertumbuhan industri perbankan syariah di Indonesia tergolong cukup baik. Dan evaluasi atas realisasi *Corporate Social Responsibility* yang semakin disoroti saat ini.

Penelitian ini bertujuan untuk mengetahui bagaimana publisitas realisasi *Corporate Social Responsibility* melalui indikator *Islamic Social Reporting* dan pengaruhnya terhadap kinerja keuangan. Metode penelitian yang digunakan adalah korelasi kuantitatif atau untuk mengetahui hubungan antar variabel dengan teknik sampling berupa *puspositive sampling*. Analisis data yang digunakan adalah analisis regresi linier sederhana dengan dasar keputusan melalui uji t-test.

Hasil penelitian ini menunjukkan bahwa publisitas realisasi *Corporate Social Responsibility* berdasarkan indikator *Islamic Social Reporting* pada Bank Muamalat Indonesia memiliki predikat yang sangat informatif dan terdapat pengaruh terhadap kinerja keuangan dengan arah yang berlawanan (berdasarkan ROA dan ROE) Bank Muamalat Indonesia.

**Kata Kunci:** *Corporate Social Responsibility*, *Islamic Social Reporting*, dan Kinerja Keuangan

## **ABSTRAK**

*This thesis entitled "Analysis of the Effect of Publicity on the Realization of Corporate Social Responsibility based on Islamic Social Reporting Indicators on the Financial Performance of Bank Muamalat Indonesia" was written by Sofia Luluin Nur Hidayati, NIM. 12401183269, Sharia Banking Study Program, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung with supervisor Dr. Muniri, M.Pd.*

*This research is motivated by the importance of realizing effective Corporate Social Responsibility that can contribute to programs to reduce poverty levels and improve the welfare of people's living standards in Indonesia, especially during the Covid 19 pandemic. Investors tend to have a decision to invest in companies with good ethics in business activities, especially concern for stakeholders. Effective realization is one of the manifestations of the characteristics of Islamic banking, namely helping to improve the level of community welfare which is still carried out in accordance with the provisions of Islamic sharia. The growth of the Islamic banking industry in Indonesia is quite good. And evaluation of the realization of Corporate Social Responsibility which is increasingly being highlighted at this time.*

*This study aims to determine how the publicity of the realization of Corporate Social Responsibility through Islamic Social Reporting indicators and its effect on financial performance. The research method used is correlation quantitative or to determine the relationship between variables with sampling techniques in the form of purposive sampling. Analysis of the data used is simple linear regression analysis with the basis of the decision through the t-test.*

*The results of this study indicate that the publicity of the realization of Corporate Social Responsibility based on Islamic Social Reporting indicators at Bank Muamalat Indonesia has a very informative predicate and has an effect in the opposite direction on the financial performance (based on ROA and ROE) of Bank Muamalat Indonesia.*

**Keywords:** *Corporate Social Responsibility, Islamic Social Reporting, and Financial Performance*