

ABSTRAK

IMPLEMENTASI SHARIAH ENTERPRISE THEORY PADA *CORPORATE SOCIAL RESPONSIBILITY* PERBANKAN SYARIAH DI INDONESIA (Studi Pada Laporan Tahunan Bank Muamalat Indonesia Periode 2016)

Penelitian ini bertujuan untuk menganalisis tingkat kesesuaian implementasi *Shariah Enterprise Theory* dalam pelaporan pelaksanaan *Corporate Social Responsibility* di Bank Muamalat periode 2016. Jenis penelitian ini adalah penelitian deskriptif-kualitatif. Teknik yang digunakan dalam pengambilan sampel adalah *purposive sampling*. Untuk mendapatkan data yang valid, peneliti menggunakan teknik pengumpulan data dokumentasi melalui publikasi laporan tahunan Bank Muamalat 2016. Hasil penelitian menunjukkan masih terdapat 13 item dalam 4 dimensi meliputi, dimensi nasabah, karyawan, komunitas, dan alam yang tidak diungkapkan oleh Bank Muamalat Indonesia. Meskipun demikian pelaksanaan dan pengungkapkan kegiatan *corporate social responsibility* yang dilakukan oleh Bank Muamalat pada tahun 2016 sudah sesuai dengan konsep *Shariah Enterprise Theory* dengan perolehan skor sebesar 78%.

Kata Kunci : *Shariah Enterprise Theory, Corporate Social Responsibility*

ABSTRACT

THE IMPLEMENTATION OF SHARIAH ENTERPRISE THEORY IN CORPORATE SOCIAL RESPONSIBILITY OF SHARIAH BANKING IN INDONESIA

(A Study on the Annual Report of Bank Muamalat Indonesia in 2016 period)

This research aims at analyzing the conformity level of the implementation of Shariah Enterprise Theory in the implementation report of Corporate Social Responsibility in Bank Muamalat in 2016 period. The research was descriptive qualitative in nature. The technique used in the sample taking was purposive sampling. To get the valid data, the researcher used document data collection technique through annual report publication of Bank Muamalat in 2016. The research result showed that there were still 13 items in 4 dimension covering the dimension of customer, staf, community, and nature that were not revealed by Bank Muamalat Indonesia. Nevertheless, the implementation and publication of the corporate social responsibility activity conducted by Bank Muamalat in 2016 was appropriate with the concept of Shariah Enterprise Theory with score obtained of 78%

Keywords: *Shariah Enterprise Theory, Corporate Social Responsibility*