

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh dari elemen *corporate governance* terdiri dari ukuran dewan komisaris, komposisi komite audit independent, frekuensi rapat dewan komisaris, dan profitabilitas terhadap *corporate social responsibility* (CSR) di Indonesia pada periode 2015-2017. Populasi dalam penelitian ini adalah seluruh bank Syariah yang ada di Indonesia yang berjumlah 11 bank Syariah. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Jenis data yang digunakan dalam penelitian ini adalah data sekunder.

Pengukuran pengungkapan *corporate social responsibility* mengacu pada penelitian Othman (2010). Pengujian hipotesis menggunakan teknis analisis berganda. Hasil penelitian menunjukkan bahwa ukuran elemen *corporate governance* terdiri dari ukuran dewan komisaris, komposisi komite audit independent, frekuensi rapat dewan komisaris, dan profitabilitas tidak berpengaruh signifikan terhadap *corporate social responsibility* pada bank Syariah yang ada di Indonesia periode 2015-2017

Kata kunci: *Islamic Corporate Governance*, Dewan Komisaris, Audit Independent, Profitabilitas, Dan *Corporate Social Responsibility*

ABSTRACT

This study aims to analyze the influence of corporate governance elements consisting of board size, composition of independent audit committees, frequency of board of commissioner meetings, and profitability of corporate social responsibility (CSR) in Indonesia in the 2015-2017 period. The population in this study are all Islamic banks in Indonesia, which number 11 Islamic banks. The sampling technique used in this study is a quantitative approach. The type of data used in this study is secondary data.

The measurement of disclosure of disclosure of corporate social responsibility refers to Othman (2010) research. Testing hypotheses using multiple analysis techniques. The results of the study show that the measure that the elements of corporate governance consist of the size of the board of commissioners, the composition of the independent audit committee, the frequency of board of commissioners meetings, and profitability do not significantly influence corporate social responsibility in Islamic banks in Indonesia for the period 2015-2017

Keywords: Islamic Corporate Governance, Board of Commissioners, Independent Audit, Profitability, and Corporate Social Responsibility