ABSTRACT

Dwi Fatimatuzzahra. 2015, THESIS. Title: “Comparative Analysis of Corporate Social Responsibility Disclosure between Islamic Bank Indonesia and Malaysia Islamic Bank”

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Keywords : Islamic Bank, Corporate Social Responsibility (CSR), Islamic Social Reporting Index (ISRI)

In Indonesia, the government makes the rules regarding disclosure of CSR practices in the Law No. 40/2007 and related Bapepam. In Malaysia in 2007, mandatory for companies listed on Bursa Malaysia to disclose their CSR activities or practices. The Malaysian government has also established a fund of RM50 million to promote CSR activities. The purpose of this study was to determine how differences in CSR implementation in Indonesia and Malaysia Islamic banking.

This research uses descriptive quantitative approach. The population is Islamic Banking in Indonesia and Malaysia a number of 27, while a sample of this study 7 Indonesian Islamic Banks and 7 Islamic Banks in Malaysia. Sampling using purposive sampling method. The subjects of the study there were 14 Islamic commercial banking Indonesia and Malaysia. Analysis of the data used in this study is different test Independent sample t-test using SPSS version 16.

The results showed that there are similarities in the application of social performance banking Indonesia and Malaysia. This is evidenced by the results of different test with sig (p-value) = 0.262 is greater than α = 5%. Some evidence that of all Islamic banks both Indonesia and Malaysia, still no one has reached full, ie, implementation and disclosure of ISR Index by 100% (one hundred percent). This is because the sub-items of the ISR index that is unlikely to be met by the banking industry as a green product, environmental audits, and support for political activity, so that the CSR disclosure Indonesian banking system is almost the same as Malaysian banks during 2011-2013.