

## ABSTRACT

Faris Shalahuddin Zakiy. 2015, THESIS. Title: “Sharia Enterprise Theory as The Pillar of The Corporate Social Responsibility Disclosure in Sharia Banking (Case Study in PT. Bank Syariah Mandiri Malang)”

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Keyword : Sharia Enterprise Theory, Corporate Social Responsibility, Implementation and Disclosure.

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Corporate Social Responsibility a concept that must be applied by the Islamic banking so that social reporting becomes a need to provide information to users of financial statements. Sharia Enterprise Theory as a form of social reporting standards in Islamic banking. The purpose of this study was to describe the information disclosed Corporate Social Responsibility Bank Syariah Mandiri and to analyze the suitability of such information with the concept of Sharia Enterprise Theory.

This study used a qualitative approach. The object of this study was taken at PT. Bank Syariah Mandiri Malang. Technical analysis of the data was descriptive analysis method.

The results show that the disclosure of Corporate Social Responsibility in Bank Syariah Mandiri is still voluntary. However, Bank Syariah Mandiri has done it as a form of corporate concern to all stakeholders. CSR concept in Islam also has a comprehensive concept different from the conventional concept. The information disclosed by the Bank Syariah Mandiri not fully in accordance with item submitted by the concept of Sharia Enterprise Theory. However, if the reporting combined, then there are only a few items that have not been disclosed.