

## ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris mengenai pengaruh Pengungkapan Islamic Corporate Social Responsibility dan Shariah Governance terhadap Profitabilitas Studi pada Bank Umum Syariah yang terdaftar di Otoritas Jasa Keuangan Periode 2014-2018, data penelitian ini merupakan data sekunder yang diperoleh dari lama resmi Otoritas Jasa Keuangan dan Bank Umum Syariah.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif dengan menggunakan data sekunder yang diperoleh dari *website* resmi Bank Umum Syariah. Pengambilan sampel dalam penelitian ini menggunakan sampel *purposive sampling* sehingga memperoleh 6 Bank Umum Syariah. Pengujian Hipotesis penelitian menggunakan statistik uji hipotesis. Untuk mengetahui besarnya pengaruh Pembiayaan Bermasalah dan Kecukupan Modal digunakan analisis regresi linear berganda, analisis korelasi, analisis koefisien determinasi, uji hipotesis parsial serta uji hipotesis simultan.

Hasil dari peneliti menunjukkan, dengan menggunakan analisis regresi linear berganda bahwa secara parsial Pengungkapan Islamic Corporate Social Responsibility dan Shariah Governance berpengaruh signifikan terhadap Profitabilitas. Hasil dari penelitian secara simultan menunjukkan bahwa Pengungkapan Islamic Corporate Social Responsibility dan Shariah Governance berpengaruh signifikan terhadap Profitabilitas pada Bank Umum Syariah yang terdaftar di Otoritas Jasa Keuangan Periode 2014-2018.

**Kata Kunci: Pengungkapan Islamic Corporate Social Responsibility, Shariah Governance, Profitabilitas.**



## ABSTRACT

Study this aim for researching by empirical about influence Disclosure of Islamic Corporate Social Responsibility and Shariah Governance towards Profitability Study on Sharia Commercial Banks registered with the Financial Services Authority 2014-2018 period , research data this is secondary data obtained \_ from old official Financial Services Authority and Islamic Commercial Banks.

Method used \_ in study this is method descriptive and verification with using secondary data obtained \_ from the official *website of* Islamic Commercial Banks . Taking sample in study this use sample *purposive sampling* so that obtained 6 Sharia Commercial Banks. Test Hypothesis study use hypothesis test statistics . For knowing big influence Financing Problems and Adequacy of Capital used analysis multiple linear regression analysis \_ correlation , analysis coefficient determination , hypothesis testing Partial as well as hypothesis testing simultaneous .

Result of researcher show , with use analysis multiple linear regression that by Partial Disclosure of Islamic Corporate Social Responsibility and Shariah Governance has an effect significant to Profitability . Result of study by simultaneous showing that Disclosure of Islamic Corporate Social Responsibility and Shariah Governance has an effect significant to Profitability in Sharia Commercial Banks registered with the Financial Services Authority 2014-2018 period .

**Keywords :** Disclosure of Islamic Corporate Social Responsibility, Shariah Governance, Profitability .