

***The Influence of Sharia Commercial Bank Performance by
Applying Islamicity Performance Index Approach to Islamic Social
Reporting Disclosure***

By

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ABSTRACT

This study aims to determine the Effect of Performance of Sharia Commercial Banks using the Approach of Islamicity Performance Index on the Disclosure of Islamic Social Reporting. This study uses the Sharia Bank Annual Report registered with Bank Indonesia as a sample. Hypothesis testing in research using Multiple Linear Regression Analysis with SPSS program and 5% significance level (0,05). The result of hypothesis testing (1) there is a significant positive influence Profit Sharing Ratio to Disclosure of Islamic Social Reporting, (2) there is significant positive effect of Zakat Performance Ratio to Disclosure of Islamic Social Reporting, (3) there is no significant positive effect Equitable Distribution Ratio to Islamic Disclosure Social Reporting and (4) there is a significant positive influence of Islamic Income vs Non Islamic Income on the Disclosure of Islamic Social Reporting.

Keywords: Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, Islamic Income vs. Non Islamic Income, Disclosure of Islamic Social Reporting

Pengaruh Kinerja Bank Umum Syariah dengan Menggunakan Pendekatan *Islamicity Performance Index* Terhadap Pengungkapan *Islamic Social Reporting*

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Kinerja Bank Umum Syariah dengan menggunakan Pendekatan *Islamicity Performance Index* terhadap Pengungkapan *Islamic Social Reporting*. Penelitian ini menggunakan Laporan Tahunan Bank Umum Syariah yang terdaftar di Bank Indonesia sebagai sampel. Pengujian hipotesis dalam penelitian menggunakan Analisis Regresi Linear Berganda dengan program SPSS dan tingkat signifikansi 5% (0,05). Hasil dari pengujian hipotesis (1) terdapat pengaruh signifikan positif *Profit Sharing Ratio* terhadap Pengungkapan *Islamic Social Reporting*, (2) terdapat pengaruh signifikan positif *Zakat Performance Ratio* terhadap Pengungkapan *Islamic Social Reporting*, (3) tidak terdapat pengaruh signifikan positif *Equitable Distribution Ratio* terhadap Pengungkapan *Islamic Social Reporting* dan (4) terdapat pengaruh signifikan positif *Islamic Income vs Non Islamic Income* terhadap Pengungkapan *Islamic Social Reporting*.

Kata Kunci : *Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, Islamic Income vs Non Islamic Income, Pengungkapan Islamic Social Reporting*