

ANALISIS CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
Pada BSM, BMI, BRIS, BNIS, dan BMSI
2011-2013

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Abstract

This study aims to analyze the practice of CSR disclosure in Islamic Banks (IB) in Indonesia based on research instruments of Harahap and Hassan 2010. This study reports on a survey of annual reports of five Islamic Banks period 2011 – 2013, include; Bank Muallamat Indonesia (BMI), Bank Syariah Mandiri (BSM), Bank Rakyat Indonesia Syariah (BRIS), Bank Negara Indonesia Syariah (BNIS), dan Bank Syariah Mega Indonesia (BSMI).. It's conducted using the method of content analysis, which is used for measuring the level of CSR disclosure. This study shows that BMI has highest score in overall of CSR Disclosure Index (CDI) during three years, include 57% (2011), 72% (2012), and 83% (2013). Whereas Islamic banks that has lowest CDI score obtained by BRIS achieve 24% (2011), then obtained by BSMI until 37% (2012), and BRIS again, but it is up to 55% (2013). The result show the overall mean CDI of all IB has increasing score from previously, so the issues of CSR are major concern for the most of the IB. On the other hand, the results have important implications for management that strategic of CSR disclosure become a necessary. It is shows organization's ethical accountability and transparency to increasing the reputation and can compete competitively in Islamic banking industry.

(Kata kunci : Annual Report, content analysis, dan CSR Disclosure)