

***ISLAMIC SOCIAL REPORTING (ISR), KINERJA KEUANGAN, DAN  
MANAJEMEN LABA***  
**Bukti Empiris pada Bank Syariah di Wilayah *Gulf Cooperation Council*  
(GCC)**

**INTISARI**

Penelitian ini bertujuan untuk mengetahui keterkaitan antara pengungkapan *Islamic social reporting* (ISR), kinerja keuangan, dan praktik manajemen laba pada bank syariah di wilayah *Gulf Cooperation Council* (GCC). Bank syariah yang menjadi sampel penelitian berjumlah 25 bank yang tersebar di Bahrain, Kuwait, Qatar, Arab Saudi, dan Uni Emirat Arab dengan periode sampel dimulai dari tahun 2013 hingga 2017. Hasil analisis konten menunjukkan bahwa rata-rata tingkat pengungkapan ISR di bank syariah di wilayah GCC adalah 56,53%. Artinya, isu-isu tanggung jawab sosial belum menjadi perhatian utama bagi sebagian besar bank syariah. Selanjutnya, berdasarkan hasil pengujian, tingkat pengungkapan ISR terbukti berpengaruh secara positif pada kinerja keuangan. Selain itu, tingkat pengungkapan ISR juga terbukti dipengaruhi oleh praktik manajemen laba yang dilakukan oleh manajemen bank syariah. Namun dalam hal ini, praktik manajemen laba tidak memoderasi hubungan antara pengungkapan ISR dan kinerja keuangan. Temuan ini menunjukkan bahwa terlepas dari motivasi manajemen, pengungkapan kegiatan ISR cenderung berasosiasi positif dengan kinerja keuangan bank syariah.

Kata kunci: *Islamic social reporting*, kinerja keuangan, manajemen laba, bank syariah, *Gulf Cooperation Council*.

**ISLAMIC SOCIAL REPORTING (ISR), FINANCIAL PERFORMANCE, AND  
EARNINGS MANAGEMENT**  
*Empirical Evidence on Sharia Banks in the Gulf Cooperation Council (GCC)*

**ABSTRACT**

*This study aims to determine the relationship between the disclosure of Islamic social reporting (ISR), financial performance, and the practice of earnings management in sharia banks in the Gulf Cooperation Council (GCC). Sharia banks which are the research samples totaling 25 banks spread across Bahrain, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates with sample periods starting from 2013 to 2017. The results of content analysis show that the average ISR disclosure rate in Sharia banks in the GCC region is 56.53%. That is, the issues of social responsibility have not been a major concern for most Sharia banks. Furthermore, based on the results of testing, the level of ISR disclosure proved to have a positive effect on financial performance. In addition, the level of ISR disclosure was also proven to be influenced by earnings management practices carried out by sharia bank management. But in this case, the practice of earnings management does not moderate the relationship between ISR disclosure and financial performance. This finding shows that regardless of management motivation, disclosure of ISR activities tends to be positively associated with the financial performance of Sharia banks.*

*Keywords: Islamic social reporting, financial performance, earnings management, sharia banks, Gulf Cooperation Council.*