

Intisari

Dalam perkembangan literaturnya, terdapat celah penelitian mengenai hubungan antara struktur *corporate governance* dan pengungkapan *Corporate Social Responsibility* (CSR) pada sektor perbankan syariah. Penelitian ini bertujuan untuk mengisi celah penelitian dan melanjutkan penelitian-penelitian sebelumnya mengenai isu tersebut dengan menguji pengaruh keberagaman, jumlah, dan proporsi independensi Dewan Komisaris serta karakteristik Dewan Pengawas Syariah (DPS) pada tingkat pengungkapan CSR Bank Syariah selama periode laporan tahunan 2012-2014. Sampel akhir penelitian ini sebanyak 33 laporan tahunan dari 11 bank syariah yang diambil berdasarkan metoda *purposive sampling* dari 185 Bank Syariah yang terdaftar sebagai lembaga keuangan Islam terbaik versi The Banker (2013). Penelitian ini menemukan bahwa keberagaman, jumlah, dan proporsi independensi dewan komisaris tidak berpengaruh secara signifikan terhadap tingkat pengungkapan CSR bank syariah. Sementara itu, konsisten dengan beberapa penelitian sebelumnya, hasil penelitian ini menunjukkan bahwa variabel karakteristik DPS memberikan pengaruh positif yang signifikan terhadap tingkat pengungkapan CSR bank syariah. Hal tersebut mengindikasikan bahwa tingkat pengungkapan CSR pada bank syariah lebih banyak dipengaruhi oleh mekanisme *corporate governance* berupa karakteristik DPS dibandingkan keberagaman, jumlah, dan proporsi independensi Dewan Komisaris.

Kata kunci: *Corporate Governance*, Pengungkapan CSR, Bank Syariah, Dewan Komisaris, Dewan Pengawas Syariah

Abstract

During the development of the literature, there is a gap of research on the relationship between corporate governance structure and Corporate Social Responsibility (CSR) disclosure in the Islamic banking sector. This study aims to fill the research gap and continue the previous studies on the issue by examining the influence of diversity, size, and independence proportion of Board of Directors as well as the characteristics of the Sharia Supervisory Board (SSB) on the level of CSR disclosure in Islamic Banks' annual report during the period of 2012 to 2014. The final sample of this consists of 33 annual reports from 11 Islamic banks were taken by purposive sampling method from 185 Islamic Banks were listed as the best Islamic financial institutions based on The Banker (2013) version. This study found that diversity, size, and independence proportion of Directors did not significantly affect the level of CSR disclosure on Islamic banks. Meanwhile, consistent with some previous studies, the results of this study indicate that the SSB's characteristics provide significantly positive effect on the level of Islamic banks' CSR disclosure. This indicates that the level of CSR disclosure in Islamic banks were more influenced by corporate governance mechanisms such as SSB's characteristics rather than the diversity, size, and independence proportion of the Directors.

Key words: Corporate Governance, CSR Disclosure, Islamic Bank, Board of Directors, Sharia Supervisory Board