ABSTRACT

The growth of Islamic banks in Indonesia has a slow growth in the last few years which is estimated due to several causes, one of which is the lack of socialization of Islamic banks to the community and the lack of full support from the government for the Islamic economy in Indonesia. This further supports several studies which reveal that there are still limitations to Islamic banking in disclosing Corporate Social Responsibility (CSR). Efforts to improve the level of social disclosure of Islamic banks need to be examined the determinants of these disclosures. This study attempts to analyze the effect of Islamic Corporate Governance (ICG) on CSR disclosure in Islamic commercial banks in Indonesia.

The ICG indicator used is the existence of the Sharia Supervisory Board, The Composition of Expertise of The Sharia Supervisory Board, The Frequency of Sharia Supervisory Board Meetings, and The Multiple Positions of The Sharia Supervisory Board on CSR disclosure in Islamic commercial banks in Indonesia. CSR indicators in this study uses GRI-G4 Standards. Islamic commercial banks are determined by a purposive sampling technique so that there are 12 Islamic commercial banks for the 2015-2017 period as samples, by examining data from the Islamic commercial banks annual report. The data analysis methods in this study is using panel data regression analysis.

The results of this study shows, both partially or simultaneously the ICG indicator have no significant effect on CSR Disclosure on Islamic Commercial Banks in Indonesia from 2015 to 2017.

Keywords: *Islamic Corporate Governance, Corporate Social Responsibility Disclosure*, GRI G4, *Islamic Commercial Bank, Shari'ah Supervisory Board*