

ABSTRACT

The difference in principles applied between conventional companies and sharia-based companies caused many differences in implementation at various aspects including disclosures in their social responsibility reports. Therefore, in sharia-based companies, Islamic Corporate Social Responsibility (ICSR) is used or social responsibility reports that use the Islamic Social Reporting (ISR) index in the annual reports that will be issued to the public to comply with sharia principles (sharia compliance).

This study aims to determine the effect of the Sharia Supervisory Board number (SIZE), the Sharia Supervisory Board Education (EDU), Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE) and Capital Employed Efficiency (CEE) on Islamic Corporate Social Responsibility (ICSR). The population in this study were all Islamic Commercial Banks (BUS) registered with the Financial Services Authority (OJK) in the 2015-2018 period.

Sampling was done using purposive sampling technique. The number of observational data in this study was 44 data consisting of 12 Islamic Commercial Banks (BUS). In this research, panel data regression analysis technique is used by using the Eviews 11 application.

The results of this research test indicate that the Sharia Supervisory Board number (SIZE), the Sharia Supervisory Board Education (EDU), Human Capital Efficiency (HCE), Structural Capital Efficiency (SCE) and Capital Employed Efficiency (CEE) have a simultaneous effect on Islamic Corporate Social Responsibility (ICSR). Meanwhile, partially, the Sharia Supervisory Board Education (EDU) has a positive effect on Islamic Corporate Social Responsibility (ICSR) and Structural Capital Efficiency (SCE) has a negative effect on Islamic Corporate Social Responsibility (ICSR).

The results of this study are expected to provide an overview that it is important for Islamic banks to pay attention to the Educational aspects of the members of the Sharia Supervisory Board (EDU) to improve Islamic Corporate Social Responsibility (ICSR).

Keywords: Islamic Corporate Social Responsibility (ICSR), Sharia Supervisory Board number (SSB), Intellectual Capital