

## **ABSTRACT**

*The increasing focus on corporate social responsibility (CSR) disclosures by companies has led to the emergence of Shariah-based CSR disclosures. In Islam, companies undertake social responsibility as a form of practice to preserve and protect nature for their actions and as part of corporate transactions (muamalah). The implementation of CSR by companies following Shariah principles must exhibit distinct characteristics compared to companies that do not adhere to these principles. These characteristics can be identified using Islamic Social Reporting (ISR) as a guideline for disclosing the activities of Shariah-compliant companies.*

*This study aims to examine the impact of Islamic Corporate Governance (ICG), Shariah Compliance, and Investment Account Holder (IAH) on Islamic Corporate Social Responsibility (ICSR) in Shariah-compliant commercial banks listed with the Financial Services Authority for the period 2019-2022. The data used in this study were obtained from the annual reports of companies, which were retrieved from the official websites of Shariah-compliant banks and the Financial Services Authority.*

*The phenomena observed in this study are based on the annual reports of BTPN Syariah for the period 2019 to 2022, which did not include information on the amount of corporate zakat. Additionally, Bank Syariah Bukopin did not disclose information regarding the zakat and waqf of the company in its 2022 annual report.*

*The method used in this research is panel data analysis using Eviews 12. Hypothesis testing was conducted both partially and simultaneously using the F-test and t-test. The sample selection in this study employed purposive sampling with a total of 8 Shariah-compliant commercial banks over a period of 4 years, resulting in 32 data points. The results of the tests indicated that Islamic Corporate Governance (ICG), Shariah Compliance (SC), and Investment Account Holder (IAH) simultaneously influence Islamic Corporate Social Responsibility (ICSR). Partially, Islamic Corporate Governance (ICG) and Investment Account Holder (IAH) positively affect Islamic Corporate Social Responsibility (ICSR), whereas Shariah Compliance (SC) does not have an effect on Islamic Corporate Social Responsibility (ICSR).*

*Based on the findings of this research, it is suggested for future researchers to consider that the variable Shariah Compliance did not show an influence on Islamic Corporate Social Responsibility. Therefore, future researchers are advised to use different indicators to measure Shariah Compliance. Furthermore, the independent variables in this study explained the dependent variable with a coefficient of determination of 68.41%, leaving 31.59% to be explained by other factors outside this research. Thus, it is recommended that future studies incorporate different variables, such as the size of the Shariah supervisory board, profitability, and the financial performance of the company.*

**Keywords:** *Investment Account Holder, Islamic Corporate Governance, Islamic Corporate Social Responsibility, Shariah Compliance*