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# LAMPIRAN

Lampiran 1 Indeks Pengungkapan ISR

|  |  |
| --- | --- |
| **No.**  | **Item Pengungkapan ISR** |
| **Tema Investasi dan Keuangan** |
| 1.  | Kegiatan mengandung riba |
| 2.  | Kegiatan mengandung ketidakjelasan gharar  |
| 3.  | Zakat (Jumlahnya dan penerima zakatnya) |
| 4.  | Kebijakan atas pembayaran tertunda dan penghapusan piutang tak tertagih |
| 5.  | Kegiatan investasi (secara umum) |
| 6.  | Proyek pembiayaan (secara umum) |
| **Tema Produk dan Jasa** |
| 7.  | Persetujuan Dewan Pengawas Syariah untuk suatu produk |
| 8.  | Definisi setiap produk (glossary) |
| 9.  | Pelayanan atas keluhan nasabah |
| **Tema Karyawan** |
| 10.  | Komposisi karyawan |
| 11.  | Jam kerja karyawan |
| 12.  | Rasio gaji karyawan/tunjangan karyawan |
| 13.  | Remunerasi karyawan |
| 14.  | Pendidikan dan pelatihan karyawan |
| 15.  | Keterlibatan karyawan/kesamaan peluang bagi seluruh karyawan |
| 16.  | Apresiasi karyawan berprestasi  |
| 17.  | Kesehatan dan keselamatan kerja |
| 18.  | Lingkungan kerja |
| 19. | Waktu ibadah/kegiatan religius |
| 20.  | Tempat beribadah yang memadai bagi karyawan |
| **Tema Masyarakat** |
| 21.  | Pemberian donasi/sedekah (jumlah dan penyaluran ) |
| 22.  | Wakaf (jenis dan penyaluran ) |
| 23.  | Pinjaman untuk kebaikan (qard hasan) |
| 24. | Zakat, sumbangan, atau sukarelawan dari kalangan karyawan dan nasabah |
| 25. | Program pendidikan (beasiswa, pembangunan sekolah,dan fasilitas pendidikan lainnya) |
| 26. | Pemberdayaan kerja para lulusan sekolah/kuliah |
| 27. | Pengembangan generasi muda |
| 28. | Peningkatan kualitas hidup masyarakat (pemberdayaan ekonomi) |
| 29.  | Kepedulian terhadap anak-anak (yatim piatu) |
| 30. | Menyokong kegiatan sosial kemasyarakatan/kesehatan/olahraga |
| **Tema Lingkungan** |
| 31. | Konservasi lingkungan hidup |
| 32. | Kegiatan mengurangi efek pemanasan global (minimalisasi polusi, pengolahan limbah air, pengelolaan air bersih, dll) |
| 33. | Pendidikan mengenai lingkungan hidup |
| 34. | Penghargaan/sertifikasi lingkungan hidup |
| 35. | Sistem manajemen lingkungan |
| **Tema Tata kelola** |
| 36. | Status kepatuhan terhadap syariah |
| 37. | Rincian nama dan profil dewan komisaris |
| 38. | Kinerja Komisaris (pelaksanaan tanggung jawab dan jumlah rapat) |
| 39. | Remunerasi dewan komisaris |
| 40. | Rincian nama dan profil direksi/manajemenp |
| 41. | Kinerja direksi (pelaksanaan tanggung jawab dan jumlah rapat) |
| 42. | Remunerasi dewan direksi |
| 43. | Rincian nama dan profil dewan pengawas syariah |
| 44. | Kinerja DPS (pelaksanaan tanggung jawab dan jumlah rapat) |
| 45. | Remunerasi Dewan Pengawas Syariah |
| 46. | Struktur kepemilikan saham |
| 47. | Kebijakan anti korupsi |
| 48. | Kebijakan anti pencucian uang dan praktik menyimpang lainnya |

Sumber: (Hanifah & Othman, 2010)

Lampiran 2 Hasil Olah Data

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Bank** | **Tahun** | **Islamic Corporate Governance (UK DPS)** | **Media Exposure (UK ME)** | **Profitabilitas (ROA)** **(%)** | **Ukuran Perusahaan (SIZE)** | **Islamic Social Reporting (ISR)** |
| Bank Muamalat Indonesia Syariah | 2019 | 2 | 12 | 0,05 | 31,55 | 83,3 |
| 2020 | 2 | 8 | 0,03 | 31,57 | 89,6 |
| 2021 | 3 | 5 | 0,02 | 31,71 | 87,5 |
| 2022 | 3 | 6 | 0,09 | 31,75 | 89,6 |
| 2023 | 3 | 6 | 0,02 | 31,84 | 91,7 |
| Bank Victoria Syariah | 2019 | 2 | 5 | 0,05 | 28,45 | 79,2 |
| 2020 | 2 | 5 | 0,16 | 28,46 | 77,1 |
| 2021 | 2 | 2 | 0,71 | 28,14 | 83,3 |
| 2022 | 2 | 2 | 0,45 | 28,38 | 75,0 |
| 2023 | 2 | 4 | 0,68 | 28,76 | 81,3 |
| Bank BJB Syariah | 2019 | 2 | 4 | 0,60 | 29,68 | 85,4 |
| 2020 | 2 | 4 | 0,41 | 29,82 | 87,5 |
| 2021 | 2 | 6 | 0,96 | 29,97 | 87,5 |
| 2022 | 2 | 4 | 1,14 | 30,15 | 89,6 |
| 2023 | 2 | 9 | 0,62 | 30,24 | 89,6 |
| Bank Mega Syariah | 2019 | 2 | 5 | 0,89 | 29,71 | 75,0 |
| 2020 | 2 | 8 | 1,74 | 30,41 | 75,0 |
| 2021 | 2 | 9 | 4,08 | 30,27 | 75,0 |
| 2022 | 2 | 9 | 2,59 | 30,41 | 79,2 |
| 2023 | 2 | 7 | 1,96 | 30,31 | 83,3 |
| Bank Panin Dubai Syariah | 2019 | 2 | 4 | 0,25 | 32,98 | 85,4 |
| 2020 | 2 | 5 | 0,06 | 33,02 | 89,6 |
| 2021 | 2 | 6 | (6,72) | 33,95 | 87,5 |
| 2022 | 2 | 10 | 1,79 | 30,33 | 87,5 |
| 2023 | 2 | 11 | 1,62 | 30,48 | 87,5 |
| Bank Kb Bukopin Syariah | 2019 | 2 | 7 | 0,04 | 29,54 | 75,00 |
| 2020 | 2 | 9 | 0,04 | 29,28 | 81,3 |
| 2021 | 2 | 4 | (5,48) | 29,458 | 79,2 |
| 2022 | 2 | 4 | (1,27) | 29,579 | 81,3 |
| 2023 | 2 | 3 | (7,13) | 29,7 | 79,2 |
| Bank BCA Syariah | 2019 | 2 | 4 | 1,20 | 29,79 | 77,1 |
| 2020 | 2 | 6 | 1,1 | 29,902 | 83,3 |
| 2021 | 2 | 3 | 1,1 | 29,986 | 81,3 |
| 2022 | 2 | 4 | 1,3 | 30,17 | 85,4 |
| 2023 | 2 | 5 | 1,5 | 30,3 | 85,4 |
| Bank BTPN Syariah | 2019 | 2 | 3 | 13,58 | 30,36 | 81,3 |
| 2020 | 2 | 4 | 7,16 | 30,43 | 87,5 |
| 2021 | 2 | 3 | 10,72 | 30,55 | 87,5 |
| 2022 | 2 | 3 | 11,43 | 30,68 | 87,5 |
| 2023 | 2 | 5 | 6,34 | 30,7 | 87,5 |
| Bank Aladin Syariah | 2019 | 2 | 4 | 11,15 | 27,3 | 75,0 |
| 2020 | 2 | 2 | 6,19 | 27,3 | 77,71 |
| 2021 | 2 | 3 | (8,81) | 28,41 | 81,3 |
| 2022 | 2 | 4 | (10,85) | 29,19 | 85,4 |
| 2023 | 2 | 6 | (4,22) | 29,59 | 87,5 |

Sumber: Data diolah

Lampiran 3 Pengungkapan ISR Bank Syariah 2019 – 2024

|  |  |  |
| --- | --- | --- |
| **No** | **Item Pengungkapan ISR** | **Nama Perusahaan** |
| **Bank Muamalat** | **Bank Victoria Syariah** | **Bank Aladin Syariah** |
| **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** |
| **Tema Investasi dan Keuangan** |
| 1 | Kegiatan mengandung riba | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 |
| 2 | Kegiatan mengandung ketidakjelasan gharar  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 3 | Zakat (Jumlahnya dan penerima zakatnya) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | Kebijakan atas pembayaran tertunda dan penghapusan piutang tak tertagih | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| 5 | Kegiatan investasi (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Proyek pembiayaan (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Produk dan Jasa** |
| 7 | Persetujuan DPS untuk suatu produk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 8 | Definisi setiap produk (glossary) | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 9 | Pelayanan atas keluhan nasabah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Karyawan** |
| 10 | Komposisi karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 11 | Jam kerja karyawan | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 |
| 12 | Rasio gaji karyawan/tunjangan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | Remunerasi karyawan | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14 | Pendidikan dan pelatihan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15 | Keterlibatan karyawan/kesamaan peluang bagi karyawan | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| 16 | Apresiasi karyawan berprestasi  | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | Kesehatan dan keselamatan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 18 | Lingkungan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | Waktu ibadah/kegiatan religious | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 20 | Tempat beribadah yang memadai bagi karyawan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Tema Masyarakat** |
| 21 | Pemberian donasi/sedekah (jumlah dan penyaluran ) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 22 | Wakaf (jenis dan penyaluran ) | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 |
| 23 | Pinjaman untuk kebajikan (qard hasan) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24 | Zakat, sumbangan, atau sukarelawan dari kalangan karyawan dan nasabah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 25 | Program pendidikan (beasiswa, pembangunan sekolah,dan fasilitas pendidikan lainnya) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 1 |
| 26 | Pemberdayaan kerja para lulusan sekolah/kuliah | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 |
| 27 | Pengembangan generasi muda | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 1 |
| 28 | Peningkatan kualitas hidup masyarakat (pemberdayaan ekonomi) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 29 | Kepedulian terhadap anak-anak (yatim piatu) | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 30 | Menyokong kegiatan sosial kemasyarakatan/kesehatan/olahraga | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Lingkungan** |
| 31 | Konservasi lingkungan hidup | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32 | Kegiatan mengurangi efek pemanasan global (menimal polusi, pengolahan limbah air, pengelolaan air bersih, dll) | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| 33 | Pendidikan mengenai lingkungan hidup | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 34 | Penghargaan/sertifikasi lingkungan hidup | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Sistem manajemen lingkungan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| **Tema Tata kelola** |
| 36 | Status kepatuhan terhadap syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 37 | Rincian nama dan profil dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 38 | Kinerja Komisaris (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 39 | Remunerasi dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 40 | Rincian nama dan profil direksi/manajemen | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 41 | Kinerja direksi (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 42 | Remunerasi dewan direksi | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 43 | Rincian nama dan profil dewan pengawas syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 44 | Kinerja DPS (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45 | Remunerasi Dewan Pengawas Syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46 | Struktur kepemilikan saham | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 47 | Kebijakan anti korupsi | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 48 | Kebijakan anti pencucian uang/ praktik menyimpang | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| jumlah  | 40 | 43 | 42 | 43 | 44 | 38 | 37 | 40 | 36 | 39 | 36 | 37 | 39 | 41 | 42 |
|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| **No.** | **Item Pengungkapan ISR** | **Nama Perusahaan** |
| **Bank Jabar Banten Syariah** | **Bank Mega Syariah** | **Bank BCA Syariah** |
| **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** |
| **Tema Investasi dan Keuangan** |
| 1 | Kegiatan mengandung riba | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | Kegiatan mengandung ketidakjelasan gharar  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 3 | Zakat (Jumlahnya dan penerima zakatnya) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | Kebijakan atas pembayaran tertunda dan penghapusan piutang tak tertagih | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |
| 5 | Kegiatan investasi (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Proyek pembiayaan (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Produk dan Jasa** |
| 7 | Persetujuan DPS untuk suatu produk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 8 | Definisi setiap produk (glossary) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 9 | Pelayanan atas keluhan nasabah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Karyawan** |
| 10 | Komposisi karyawan | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 11 | Jam kerja karyawan | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 12 | Rasio gaji karyawan/tunjangan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | Remunerasi karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14 | Pendidikan dan pelatihan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15 | Keterlibatan karyawan/kesamaan peluang bagi karyawan | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 |
| 16 | Apresiasi karyawan berprestasi  | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | Kesehatan dan keselamatan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18 | Lingkungan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | Waktu ibadah/kegiatan religious | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Tempat beribadah yang memadai bagi karyawan | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 1 |
| **Tema Masyarakat** |
| 21 | Pemberian donasi/sedekah (jumlah dan penyaluran ) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 22 | Wakaf (jenis dan penyaluran ) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 23 | Pinjaman untuk kebajikan (qard hasan) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24 | Zakat, sumbangan, atau sukarelawan dari kalangan karyawan dan nasabah | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 |
| 25 | Program pendidikan (beasiswa, pembangunan sekolah,dan fasilitas pendidikan lainnya) | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 26 | Pemberdayaan kerja para lulusan sekolah/kuliah | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 27 | Pengembangan generasi muda | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Peningkatan kualitas hidup masyarakat (pemberdayaan ekonomi) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| 29 | Kepedulian terhadap anak-anak (yatim piatu) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 30 | Menyokong kegiatan sosial kemasyarakatan/kesehatan/olahraga | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| **Tema Lingkungan** |
| 31 | Konservasi lingkungan hidup | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32 | Kegiatan mengurangi efek pemanasan global (menimal polusi, pengolahan limbah air, pengelolaan air bersih, dll) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 33 | Pendidikan mengenai lingkungan hidup | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 34 | Penghargaan/sertifikasi lingkungan hidup | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Sistem manajemen lingkungan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| **Tema Tata kelola** |
| 36 | Status kepatuhan terhadap syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 37 | Rincian nama dan profil dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 38 | Kinerja Komisaris (tanggung jawab) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 39 | Remunerasi dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 40 | Rincian nama dan profil direksi/manajemen | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 41 | Kinerja direksi (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 42 | Remunerasi dewan direksi | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 43 | Rincian nama dan profil dewan pengawas syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 44 | Kinerja DPS (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45 | Remunerasi Dewan Pengawas Syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46 | Struktur kepemilikan saham | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 47 | Kebijakan anti korupsi | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 48 | Kebijakan anti pencucian uang/ praktik menyimpang | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| jumlah  | 41 | 42 | 42 | 43 | 43 | 36 | 36 | 36 | 38 | 40 | 37 | 40 | 39 | 41 | 41 |
|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| **No.** | **Item Pengungkapan ISR** | **Nama Perusahaan** |
| **Bank Panin Dubai Syariah** | **Bank Bukopin Syariah** | **Bank BTPN Syariah** |
| **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** | **19** | **20** | **21** | **22** | **23** |
| **Tema Investasi dan Keuangan** |
| 1 | Kegiatan mengandung riba | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 2 | Kegiatan mengandung ketidakjelasan gharar  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 3 | Zakat (Jumlahnya dan penerima zakatnya) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 4 | Kebijakan atas pembayaran tertunda dan penghapusan piutang tak tertagih | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| 5 | Kegiatan investasi (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Proyek pembiayaan (secara umum) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Produk dan Jasa** |
| 7 | Persetujuan DPS untuk suatu produk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 8 | Definisi setiap produk (glossary) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 9 | Pelayanan atas keluhan nasabah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Karyawan** |
| 10 | Komposisi karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 11 | Jam kerja karyawan | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 12 | Rasio gaji karyawan/tunjangan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | Remunerasi karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14 | Pendidikan dan pelatihan karyawan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15 | Keterlibatan karyawan/kesamaan peluang bagi karyawan | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 16 | Apresiasi karyawan berprestasi  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | Kesehatan dan keselamatan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18 | Lingkungan kerja | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | Waktu ibadah/kegiatan religious | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| 20 | Tempat beribadah yang memadai bagi karyawan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| **Tema Masyarakat** |
| 21 | Pemberian donasi/sedekah (jumlah dan penyaluran ) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| 22 | Wakaf (jenis dan penyaluran ) | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 |
| 23 | Pinjaman untuk kebajikan (qard hasan) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24 | Zakat, sumbangan, atau sukarelawan dari kalangan karyawan dan nasabah | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 25 | Program pendidikan (beasiswa, pembangunan sekolah,dan fasilitas pendidikan lainnya) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 26 | Pemberdayaan kerja para lulusan sekolah/kuliah | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| 27 | Pengembangan generasi muda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 28 | Peningkatan kualitas hidup masyarakat (pemberdayaan ekonomi) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 29 | Kepedulian terhadap anak-anak (yatim piatu) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 |
| 30 | Menyokong kegiatan sosial kemasyarakatan/kesehatan/olahraga | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Lingkungan** |
| 31 | Konservasi lingkungan hidup | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32 | Kegiatan mengurangi efek pemanasan global (menimal polusi, pengolahan limbah air, pengelolaan air bersih, dll) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 1 |
| 33 | Pendidikan mengenai lingkungan hidup | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Penghargaan/sertifikasi lingkungan hidup | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Sistem manajemen lingkungan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **Tema Tata kelola** |
| 36 | Status kepatuhan terhadap syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 37 | Rincian nama dan profil dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 38 | Kinerja Komisaris (tanggung jawab) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 39 | Remunerasi dewan komisaris | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 40 | Rincian nama dan profil direksi/manajemen | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 41 | Kinerja direksi (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 42 | Remunerasi dewan direksi | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 43 | Rincian nama dan profil dewan pengawas syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 44 | Kinerja DPS (tanggung jawab dan jumlah rapat) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45 | Remunerasi Dewan Pengawas Syariah | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46 | Struktur kepemilikan saham | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 47 | Kebijakan anti korupsi | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 48 | Kebijakan anti pencucian uang/ praktik menyimpang lain | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| jumlah  | 41 | 43 | 42 | 42 | 42 | 36 | 39 | 38 | 39 | 38 | 39 | 42 | 42 | 42 | 42 |

Sumber: data diolah 2024

**Lampiran 4 Tabel Durbin Watson**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| n | k=1 | k=2 | k=3 | k=4 | k=5 |
| dL | dU | dL | dU | dL | dU | dL | dU | dL | dU |
| 6 | 0.6102 | 1.4002 |  |  |  |  |  |  |  |  |
| 7 | 0.6996 | 1.3564 | 0.4672 | 1.8964 |  |  |  |  |  |  |
| 8 | 0.7629 | 1.3324 | 0.5591 | 1.7771 | 0.3674 | 2.2866 |  |  |  |  |
| 9 | 0.8243 | 1.3199 | 0.6291 | 1.6993 | 0.4548 | 2.1282 | 0.2957 | 2.5881 |  |  |
| 10 | 0.8791 | 1.3197 | 0.6972 | 1.6413 | 0.5253 | 2.0163 | 0.376 | 2.4137 | 0.2427 | 2.8217 |
| 11 | 0.9273 | 1.3241 | 0.758 | 1.6044 | 0.5948 | 1.928 | 0.4441 | 2.2833 | 0.3155 | 2.6446 |
| 12 | 0.9708 | 1.3314 | 0.8122 | 1.5794 | 0.6577 | 1.864 | 0.512 | 2.1766 | 0.3796 | 2.5061 |
| 13 | 1.0097 | 1.3404 | 0.8612 | 1.5621 | 0.7147 | 1.8159 | 0.5745 | 2.0943 | 0.4445 | 2.3897 |
| 14 | 1.045 | 1.3503 | 0.9054 | 1.5507 | 0.7667 | 1.7788 | 0.6321 | 2.0296 | 0.5052 | 2.2959 |
| 15 | 1.077 | 1.3605 | 0.9455 | 1.5432 | 0.814 | 1.7501 | 0.6852 | 1.9774 | 0.562 | 2.2198 |
| 16 | 1.1062 | 1.3709 | 0.982 | 1.5386 | 0.8572 | 1.7277 | 0.734 | 1.9351 | 0.615 | 2.1567 |
| 17 | 1.133 | 1.3812 | 1.0154 | 1.5361 | 0.8968 | 1.7101 | 0.779 | 1.9005 | 0.6641 | 2.1041 |
| 18 | 1.1576 | 1.3913 | 1.0461 | 1.5353 | 0.9331 | 1.6961 | 0.8204 | 1.8719 | 0.7098 | 2.06 |
| 19 | 1.1804 | 1.4012 | 1.0743 | 1.5355 | 0.9666 | 1.6851 | 0.8588 | 1.8482 | 0.7523 | 2.0226 |
| 20 | 1.2015 | 1.4107 | 1.1004 | 1.5367 | 0.9976 | 1.6763 | 0.8943 | 1.8283 | 0.7918 | 1.9908 |
| 21 | 1.2212 | 1.42 | 1.1246 | 1.5385 | 1.0262 | 1.6694 | 0.9272 | 1.8116 | 0.8286 | 1.9635 |
| 22 | 1.2395 | 1.4289 | 1.1471 | 1.5408 | 1.0529 | 1.664 | 0.9578 | 1.7974 | 0.8629 | 1.94 |
| 23 | 1.2567 | 1.4375 | 1.1682 | 1.5435 | 1.0778 | 1.6597 | 0.9864 | 1.7855 | 0.8949 | 1.9196 |
| 24 | 1.2728 | 1.4458 | 1.1878 | 1.5464 | 1.101 | 1.6565 | 1.0131 | 1.7753 | 0.9249 | 1.9018 |
| 25 | 1.2879 | 1.4537 | 1.2063 | 1.5495 | 1.1228 | 1.654 | 1.0381 | 1.7666 | 0.953 | 1.8863 |
| 26 | 1.3022 | 1.4614 | 1.2236 | 1.5528 | 1.1432 | 1.6523 | 1.0616 | 1.7591 | 0.9794 | 1.8727 |
| 27 | 1.3157 | 1.4688 | 1.2399 | 1.5562 | 1.1624 | 1.651 | 1.0836 | 1.7527 | 1.0042 | 1.8608 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 28 | 1.3284 | 1.4759 | 1.2553 | 1.5596 | 1.1805 | 1.6503 | 1.1044 | 1.7473 | 1.0276 | 1.8502 |
| 29 | 1.3405 | 1.4828 | 1.2699 | 1.5631 | 1.1976 | 1.6499 | 1.1241 | 1.7426 | 1.0497 | 1.8409 |
| 30 | 1.352 | 1.4894 | 1.2837 | 1.5666 | 1.2138 | 1.6498 | 1.1426 | 1.7386 | 1.0706 | 1.8326 |
| 31 | 1.363 | 1.4957 | 1.2969 | 1.5701 | 1.2292 | 1.65 | 1.1602 | 1.7352 | 1.0904 | 1.8252 |
| 32 | 1.3734 | 1.5019 | 1.3093 | 1.5736 | 1.2437 | 1.6505 | 1.1769 | 1.7323 | 1.1092 | 1.8187 |
| 33 | 1.3834 | 1.5078 | 1.3212 | 1.577 | 1.2576 | 1.6511 | 1.1927 | 1.7298 | 1.127 | 1.8128 |
| 34 | 1.3929 | 1.5136 | 1.3325 | 1.5805 | 1.2707 | 1.6519 | 1.2078 | 1.7277 | 1.1439 | 1.8076 |
| 35 | 1.4019 | 1.5191 | 1.3433 | 1.5838 | 1.2833 | 1.6528 | 1.2221 | 1.7259 | 1.1601 | 1.8029 |
| 36 | 1.4107 | 1.5245 | 1.3537 | 1.5872 | 1.2953 | 1.6539 | 1.2358 | 1.7245 | 1.1755 | 1.7987 |
| 37 | 1.419 | 1.5297 | 1.3635 | 1.5904 | 1.3068 | 1.655 | 1.2489 | 1.7233 | 1.1901 | 1.795 |
| 38 | 1.427 | 1.5348 | 1.373 | 1.5937 | 1.3177 | 1.6563 | 1.2614 | 1.7223 | 1.2042 | 1.7916 |
| 39 | 1.4347 | 1.5396 | 1.3821 | 1.5969 | 1.3283 | 1.6575 | 1.2734 | 1.7215 | 1.2176 | 1.7886 |
| 40 | 1.4421 | 1.5444 | 1.3908 | 1.6 | 1.3384 | 1.6589 | 1.2848 | 1.7209 | 1.2305 | 1.7859 |
| 41 | 1.4493 | 1.549 | 1.3992 | 1.6031 | 1.348 | 1.6603 | 1.2958 | 1.7205 | 1.2428 | 1.7835 |
| 42 | 1.4562 | 1.5534 | 1.4073 | 1.6061 | 1.3573 | 1.6617 | 1.3064 | 1.7202 | 1.2546 | 1.7814 |
| 43 | 1.4628 | 1.5577 | 1.4151 | 1.6091 | 1.3663 | 1.6632 | 1.3166 | 1.72 | 1.266 | 1.7794 |
| 44 | 1.4692 | 1.5619 | 1.4226 | 1.612 | 1.3749 | 1.6647 | 1.3263 | 1.72 | 1.2769 | 1.7777 |
| 45 | 1.4754 | 1.566 | 1.4298 | 1.6148 | 1.3832 | 1.6662 | 1.3357 | 1.72 | 1.2874 | 1.7762 |
| 46 | 1.4814 | 1.57 | 1.4368 | 1.6176 | 1.3912 | 1.6677 | 1.3448 | 1.7201 | 1.2976 | 1.7748 |
| 47 | 1.4872 | 1.5739 | 1.4435 | 1.6204 | 1.3989 | 1.6692 | 1.3535 | 1.7203 | 1.3073 | 1.7736 |
| 48 | 1.4928 | 1.5776 | 1.45 | 1.6231 | 1.4064 | 1.6708 | 1.3619 | 1.7206 | 1.3167 | 1.7725 |
| 49 | 1.4982 | 1.5813 | 1.4564 | 1.6257 | 1.4136 | 1.6723 | 1.3701 | 1.721 | 1.3258 | 1.7716 |
| 50 | 1.5035 | 1.5849 | 1.4625 | 1.6283 | 1.4206 | 1.6739 | 1.3779 | 1.7214 | 1.3346 | 1.7708 |
| 51 | 1.5086 | 1.5884 | 1.4684 | 1.6309 | 1.4273 | 1.6754 | 1.3855 | 1.7218 | 1.3431 | 1.7701 |
| 52 | 1.5135 | 1.5917 | 1.4741 | 1.6334 | 1.4339 | 1.6769 | 1.3929 | 1.7223 | 1.3512 | 1.7694 |

Sumber: Internet

Lampiran 5 Nilai T Tabel

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Pr** | **0.25** | **0.10** | **0.05** | **0.025** | **0.01** | **0.005** | **0.001** |
| **df** | **0.50** | **0.20** | **0.10** | **0.050** | **0.02** | **0.010** | **0.002** |
| **1** | 1.000 | 3.078 | 6.314 | 12.706 | 31.821 | 63.657 | 318.309 |
| **2** | 0.816 | 1.887 | 2.920 | 4.3027 | 6.965 | 9.925 | 22.327 |
| **3** | 0.765 | 1.638 | 2.353 | 3.182 | 4.541 | 5.841 | 10.214 |
| **4** | 0.741 | 1.533 | 2.132 | 2.776 | 3.747 | 4.604 | 7.173 |
| **5** | 0.727 | 1.476 | 2.015 | 2.571 | 3.365 | 4.032 | 5.893 |
| **6** | 0.718 | 1.440 | 1.943 | 2.447 | 3.143 | 3.707 | 5.208 |
| **7** | 0.711 | 1.415 | 1.895 | 2.365 | 2.998 | 3.499 | 4.785 |
| **8** | 0.706 | 1.397 | 1.860 | 2.306 | 2.896 | 3.355 | 4.501 |
| **9** | 0.703 | 1.383 | 1.833 | 2.262 | 2.821 | 3.250 | 4.297 |
| **10** | 0.700 | 1.372 | 1.812 | 2.228 | 2.764 | 3.169 | 4.144 |
| **11** | 0.697 | 1.363 | 1.796 | 2.201 | 2.718 | 3.106 | 4.025 |
| **12** | 0.695 | 1.356 | 1.782 | 2.179 | 2.681 | 3.054 | 3.930 |
| **13** | 0.694 | 1.350 | 1.771 | 2.160 | 2.650 | 3.012 | 3.852 |
| **14** | 0.692 | 1.345 | 1.761 | 2.145 | 2.624 | 2.977 | 3.787 |
| **15** | 0.691 | 1.341 | 1.753 | 2.131 | 2.602 | 2.947 | 3.733 |
| **16** | 0.690 | 1.337 | 1.746 | 2.120 | 2.583 | 2.921 | 3.686 |
| **17** | 0.689 | 1.333 | 1.740 | 2.110 | 2.567 | 2.898 | 3.646 |
| **18** | 0.688 | 1.330 | 1.734 | 2.101 | 2.552 | 2.878 | 3.610 |
| **19** | 0.688 | 1.328 | 1.729 | 2.093 | 2.539 | 2.861 | 3.579 |
| **20** | 0.687 | 1.325 | 1.725 | 2.086 | 2.528 | 2.845 | 3.552 |
| **21** | 0.686 | 1.323 | 1.721 | 2.080 | 2.518 | 2.831 | 3.527 |
| **22** | 0.686 | 1.321 | 1.717 | 2.074 | 2.508 | 2.819 | 3.505 |
| **23** | 0.685 | 1.319 | 1.714 | 2.069 | 2.500 | 2.807 | 3.485 |
| **24** | 0.685 | 1.318 | 1.711 | 2.064 | 2.492 | 2.797 | 3.467 |
| **25** | 0.684 | 1.316 | 1.708 | 2.059 | 2.485 | 2.787 | 3.450 |
| **26** | 0.684 | 1.315 | 1.706 | 2.055 | 2.477 | 2.779 | 3.435 |
| **27** | 0.684 | 1.314 | 1.703 | 2.052 | 2.473 | 2.771 | 3.421 |
| **28** | 0.683 | 1.313 | 1.701 | 2.048 | 2.467 | 2.763 | 3.408 |
| **29** | 0.683 | 1.311 | 1.699 | 2.045 | 2.462 | 2.756 | 3.396 |
| **30** | 0.683 | 1.310 | 1.697 | 2.042 | 2.457 | 2.750 | 3.385 |
| **31** | 0.682 | 1.309 | 1.695 | 2.039 | 2.453 | 2.744 | 3.375 |
| **32** | 0.682 | 1.309 | 1.694 | 2.037 | 2.449 | 2.738 | 3.365 |
| **33** | 0.682 | 1.308 | 1.692 | 2.034 | 2.445 | 2.733 | 3.356 |
| **34** | 0.682 | 1.307 | 1.691 | 2.032 | 2.441 | 2.728 | 3.348 |
| **35** | 0.682 | 1.306 | 1.690 | 2.030 | 2.438 | 2.724 | 3.340 |
| **36** | 0.681 | 1.306 | 1.688 | 2.028 | 2.434 | 2.719 | 3.333 |
| **37** | 0.681 | 1.305 | 1.687 | 2.026 | 2.431 | 2.715 | 3.326 |
| **38** | 0.681 | 1.304 | 1.686 | 2.024 | 2.429 | 2.712 | 3.319 |
| **39** | 0.681 | 1.304 | 1.685 | 2.023 | 2.426 | 2.708 | 3.313 |
| **40** | 0.681 | 1.303 | 1.684 | 2.021 | 2.423 | 2.704 | 3.307 |
| **41** | 0.680 | 1.302 | 1.683 | 2.019 | 2.421 | 2.701 | 3.301 |
| **42** | 0.680 | 1.302 | 1.682 | 2.018 | 2.418 | 2.698 | 3.296 |
| **43** | 0.680 | 1.302 | 1.681 | 2.017 | 2.416 | 2.695 | 3.291 |
| **44** | 0.680 | 1.301 | 1.680 | 2.015 | 2.414 | 2.692 | 3.286 |
| **45** | 0.680 | 1.301 | 1.679 | 2.014 | 2.412 | 2.690 | 3.281 |
| **46** | 0.680 | 1.300 | 1.679 | 2.013 | 2.410 | 2.687 | 3.277 |
| **47** | 0.680 | 1.300 | 1.678 | 2.012 | 2.408 | 2.686 | 3.273 |
| **48** | 0.680 | 1.300 | 1.677 | 2.013 | 2.407 | 2.682 | 3.27 |
| **49** | 0.680 | 1.300 | 1.677 | 2.01 | 2.405 | 2.680 | 3.265 |
| **50** | 0.679 | 1.300 | 1.676 | 2.009 | 2.403 | 2.678 | 3.261 |
| **51** | 0.679 | 1.300 | 1.675 | 2.008 | 2.402 | 2.676 | 3.258 |
| **52** | 0.679 | 1.300 | 1.675 | 2.007 | 2.400 | 2.674 | 3.254 |
| **53** | 0.679 | 1.300 | 1.674 | 2.006 | 2.399 | 2.672 | 3.251 |
| **54** | 0.679 | 1.300 | 1.674 | 2.005 | 2.397 | 2.670 | 3.248 |
| **55** | 0.679 | 1.298 | 1.673 | 2.004 | 2.396 | 2.668 | 3.245 |
| **56** | 0.679 | 1.297 | 1.672 | 2.003 | 2.395 | 2.666 | 3.242 |
| **57** | 0.679 | 1.297 | 1.672 | 2.002 | 2.394 | 2.665 | 3.239 |
| **58** | 0.679 | 1.296 | 1.672 | 2.002 | 2.392 | 2.663 | 3.237 |
| **59** | 0.679 | 1.296 | 1.671 | 2.001 | 2.391 | 2.662 | 3.234 |
| **60** | 0.679 | 1.296 | 1.671 | 2.000 | 2.390 | 2.660 | 3.232 |
| **61** | 0.679 | 1.296 | 1.670 | 2.000 | 2.389 | 2.659 | 3.229 |
| **62** | 0.678 | 1.295 | 1.670 | 1.999 | 2.388 | 2.657 | 3.227 |
| **63** | 0.678 | 1.295 | 1.669 | 1.998 | 2.387 | 2.656 | 3.225 |
| **64** | 0.678 | 1.295 | 1.669 | 1.998 | 2.386 | 2.655 | 3.222 |
| **65** | 0.678 | 1.295 | 1.669 | 1.997 | 2.385 | 2.654 | 3.220 |
| **66** | 0.678 | 1.294 | 1.668 | 1.997 | 2.384 | 2.652 | 3.218 |
| **67** | 0.678 | 1.294 | 1.668 | 1.996 | 2.383 | 2.651 | 3.216 |
| **68** | 0.678 | 1.294 | 1.668 | 1.995 | 2.382 | 2.650 | 3.214 |
| **69** | 0.678 | 1.294 | 1.667 | 1.995 | 2.382 | 2.649 | 3.213 |
| **70** | 0.678 | 1.294 | 1.667 | 1.994 | 2.381 | 2.648 | 3.211 |
| **71** | 0.678 | 1.294 | 1.667 | 1.994 | 2.380 | 2.647 | 3.209 |
| **72** | 0.678 | 1.293 | 1.666 | 1.993 | 2.379 | 2.646 | 3.207 |
| **73** | 0.678 | 1.293 | 1.666 | 1.993 | 2.378 | 2.645 | 3.206 |
| **74** | 0.678 | 1.293 | 1.666 | 1.992 | 2.378 | 2.644 | 3.204 |
| **75** | 0.678 | 1.293 | 1.665 | 1.992 | 2.377 | 2.643 | 3.202 |
| **76** | 0.678 | 1.293 | 1.665 | 1.992 | 2.376 | 2.642 | 3.201 |
| **77** | 0.678 | 1.293 | 1.665 | 1.991 | 2.376 | 2.641 | 3.199 |
| **78** | 0.678 | 1.292 | 1.665 | 1.991 | 2.375 | 2.640 | 3.198 |
| **79** | 0.678 | 1.292 | 1.664 | 1.990 | 2.37448 | 2.639 | 3.197 |
| **80** | 0.678 | 1.292 | 1.664 | 1.990 | 2.37387 | 2.639 | 3.195 |

Sumber: Internet

Lampiran 6 Nilai F Tabel

|  |  |
| --- | --- |
| **Df untuk****penyebut (N2)** | **Df pembilang (N1)** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| **1** | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 |
| **2** | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 |
| **3** | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 |
| **4** | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 |
| **5** | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 |
| **6** | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 |
| **7** | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 |
| **8** | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 |
| **9** | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 |
| **10** | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 |
| **11** | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 |
| **12** | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 |
| **13** | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 |
| **14** | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 |
| **15** | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 |
| **16** | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 |
| **17** | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 |
| **18** | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 |
| **19** | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 |
| **20** | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 |
| **21** | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 |
| **22** | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 |
| **23** | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 |
| **24** | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 |
| **25** | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 |
| **26** | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 |
| **27** | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 |
| **28** | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 |
| **29** | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 |
| **30** | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 |
| **31** | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 |
| **32** | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 |
| **33** | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 |
| **34** | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 |
| **35** | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 |
| **36** | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 |
| **37** | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 |
| **38** | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 |
| **39** | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 |
| **40** | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 |
| **41** | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 |
| **42** | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 |
| **43** | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 |
| **44** | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 |
| **45** | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 |

Sumber: Internet

Lampiran 7 Statistik Deskriptif

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Islamic Corporate Governance | 45 | 2 | 3 | 2,07 | ,252 |
| Media Exposure | 45 | 2 | 12 | 5,38 | 2,443 |
| Profitabilitas | 45 | ,00 | 13,58 | 2,0849 | 3,49523 |
| Ukuran Perusahaan | 45 | 27,30 | 33,95 | 30,1012 | 1,36421 |
| Islamic Social Reporting | 45 | 75,00 | 91,70 | 83,3091 | 4,99501 |
| Valid N (listwise) | 45 |  |  |  |  |

Sumber: SPSS 22

Lampiran 8 Uji Normalitas

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 45 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 3,96479415 |
| Most Extreme Differences | Absolute | ,082 |
| Positive | ,060 |
| Negative | -,082 |
| Test Statistic | ,082 |
| Asymp. Sig. (2-tailed) | ,200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

Sumber: SPSS 22

Lampiran 9 Uji Multikolinieritas

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | ICG | ,865 | 1,156 |
| Media Exposure | ,832 | 1,202 |
| Profitabilitas | ,913 | 1,095 |
| Ukuran Perusahaan | ,786 | 1,272 |
| a. Dependent Variable: Islamic Social Reporting |

Sumber: SPSS 22

Lampiran 10 Uji Durbin Watson

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,608a | ,370 | ,307 | 4,15831 | 1,399 |
| a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Islamic Corporate Governance, Media Exposure |
| b. Dependent Variable: Islamic Social Reporting |

Sumber: SPSS 22

Lampiran 11 Uji Heteroskedastisitas

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 6,081 | 7,419 |  | ,820 | ,417 |
| Islamic Corporate Governance | -2,126 | 1,381 | -,247 | -1,539 | ,132 |
| Media Exposure | ,203 | ,145 | ,228 | 1,393 | ,171 |
| Profitabilitas | -,001 | ,097 | -,002 | -,015 | ,988 |
| Ukuran Perusahaan | ,017 | ,268 | ,011 | ,063 | ,950 |
| a. Dependent Variable: ABRESID |
| Sumber: SPSS 22 |

Lampiran 12 Analisis Regresi Linear Berganda

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 16,180 | 14,350 |  | 1,128 | ,266 |
| Islamic Corporate Governance | 3,213 | 2,672 | ,162 | 1,203 | ,236 |
| Media Exposure | -,141 | ,281 | -,069 | -,500 | ,620 |
| Profitabilitas | ,026 | ,188 | ,018 | ,138 | ,891 |
| Ukuran Perusahaan | 2,033 | ,518 | ,555 | 3,923 | ,000 |
| a. Dependent Variable: Islamic Social Reporting |

Sumber: SPSS 22

Lampiran 13 Uji F

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 406,142 | 4 | 101,536 | 5,872 | ,001b |
| Residual | 691,662 | 40 | 17,292 |  |  |
| Total | 1097,804 | 44 |  |  |  |
| a. Dependent Variable: Islamic Social Reporting |
| b. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Islamic Corporate Governance, Media Exposure |

Sumber: SPSS 22

Lampiran 14 Uji T

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 16,180 | 14,350 |  | 1,128 | ,266 |
| Islamic Corporate Governance | 3,213 | 2,672 | ,162 | 1,203 | ,236 |
| Media Exposure | -,141 | ,281 | -,069 | -,500 | ,620 |
| Profitabilitas | ,026 | ,188 | ,018 | ,138 | ,891 |
| Ukuran Perusahaan | 2,033 | ,518 | ,555 | 3,923 | ,000 |
| a. Dependent Variable: Islamic Social Reporting |

Sumber: SPSS 22

Lampiran 15 Uji Koefisien Determinan

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,608a | ,370 | ,307 | 4,15831 | 1,399 |
| a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Islamic Corporate Governance, Media Exposure |
| b. Dependent Variable: Islamic Social Reporting |

Sumber: SPSS 22