

ABSTRACT

Corporate that have a good reputation and have financial performance tend to be taken into account by businessman on economic, social and environmental reporting. This phenomenon showing that the development of sharia banking tends to stagnate on the high number of Indonesia's largest Muslim population in the world. This study is entitled “Effect of Islamic Corporate Social Responsibility on Corporate Reputation and Financial Performance”

Type of quantitaive research, secondary data type. The population is all Islamic commercial banks listed on the IDX during the period 2014 - 2018, a sample of 13 Islamic commercial banks with purposive sampling technique. Descriptive statistical analysis methods, classic assumption test (normality tests, autocorrelation tests and heteroscedasticity tests), simple regression, t tests, F tests and R² tests.

The results of data processing, the classical assumption test data are normally distributed, there is no autocorrelation and heteroskedesticity doesn't occur. The t tests results shows that the variable of ICSR had a significant and positive effect on corporate reputation and financial performance as measured by ROE, NPM and GPM. The variable of ICSR has no effect on financial performance as measured by ROA. The F tests results shows ICSR affects on corporate reputation, financial performance as measured by ROE, GPM and NPM, while variable of ICSR doesn't affect on financial performance as measured by ROA. The coefficient of determination test (R²) shows that the variable of ICSR influences the corporate reputation by 8.5%, while the financial performance as measured by ROE of 7.9%, against GPM by 8.5% and NPM by 4.9%.

Keywords: *Islamic Corporate Social Responsibility, corporate reputation and financial performance.*

ABSTRAK

Perusahaan yang memiliki reputasi yang baik dan memiliki kinerja keuangan diperhitungkan oleh pelaku bisnis terhadap pelaporan ekonomi, sosial dan lingkungan. Fenomena menunjukkan perkembangan perbankan syariah cenderung stagnan di tengah tingginya penduduk muslim Indonesia yang terbesar di dunia. Penelitian ini berjudul “Pengaruh *Islamic Corporate Social Responsibility* Terhadap Reputasi Perusahaan Dan Kinerja Keuangan.

Jenis penelitian kuantitatif, jenis data sekunder. Populasinya adalah seluruh bank umum syariah yang terdaftar di BEI selama periode 2014 – 2018, sampel sebanyak 13 bank umum syariah sengan menggunakan teknik *purposive sampling*. Metode analisis statistik deskriptif, uji asumsi klasik (uji normalitas, uji autokorelasi, uji heteroskedestisitas), regresi sederhana, uji t, uji F dan uji R^2 .

Hasil pengolahan data, uji asumsi klasik data berdistribusi normal, tidak terjadi autokorelasi dan tidak terjadi heteroskedestisitas. Hasil uji t menunjukkan bahwa variabel *ICSR* berpengaruh positif dan signifikan terhadap reputasi perusahaan dan kinerja keuangan yang diproksi dengan ROE, NPM dan GPM. Variabel *ICSR* tidak berpengaruh terhadap kinerja keuangan yang diproksi dengan ROA. Hasil uji F menunjukkan *ICSR* berpengaruh terhadap reputasi perusahaan, kinerja keuangan yang diproksi dengan ROE, GPM dan NPM, sedangkan variabel *ICSR* tidak berpengaruh terhadap kinerja keuangan yang diproksi dengan ROA. Uji koefisien determinasi (R^2) menunjukkan bahwa variabel *ICSR* dalam mempengaruhi reputasi perusahaan sebesar 8,5%, sedangkan terhadap kinerja keuangan yang diproksi dengan ROE sebesar 7,9%, terhadap GPM sebesar 8,5% dan terhadap NPM sebesar 4,9%.

Kata Kunci : *Islamic Corporate Social Responsibility*, reputasi perusahaan, kinerja keuangan.