

## LAMPIRAN

Lampiran 1. *Islamic Social Reporting (ISR) Index*

	<i>Item of Disclosure</i>	<b>Pengertian</b>
<b>A</b>	<b><i>Finance And Investment</i></b>	
1	<i>Riba Activities</i>	Aktivitas perusahaan yang mengandung riba.
2	<i>Gharar</i>	Gharar adalah sifat memastikan adanya ketidakpastian, yang dilarang dalam Islam.
3	<i>Zakat</i>	Adanya pendistribusian zakat oleh pihak bank, baik dari nasabah maupun dari pihak bank sendiri.
4	<i>Late Repayments and Insolvent Clients/ Bad Debs written-off</i>	Kebijakan dalam mengatasi keterlambatan pembayaran oleh <i>insolvent clients</i> .
5	<i>Current Value Balance Sheet</i>	CVBS digunakan sebagai pengganti <i>Balance Sheet</i> .
6	<i>Value Added Statement</i>	VAS sebagai pengganti <i>Income Statement</i> .
<b>B</b>	<b><i>Product And Services</i></b>	
7	<i>Green Product</i>	Produk ramah lingkungan. Dalam konteks perbankan, bisnis hijau dipresepsikan dengan penyaluran kredit yang ramah lingkungan atau dikenal dengan istilah kredit hijau ( <i>green lending</i> ). Kredit hijau dapat diartikan sebagai fasilitas pinjaman dari lembaga keuangan kepada debitor yang bergerak di sektor bisnis yang tidak berdampak pada penurunan kualitas lingkungan maupun kondisi sosial masyarakat.
8	<i>Halal Status of the Product</i>	Halal dan Haram menunjukkan apa yang boleh dan tidak boleh dilakukan sebagai seorang muslim.
9	<i>Product Safety and Quality</i>	Penjelasan akurat tentang produk perbankan.
10	<i>Customer Complain</i>	Pengaduan nasabah.
<b>C</b>	<b><i>Employees</i></b>	
11	<i>Nature of Work</i>	Sifat pekerjaan, jam kerja per hari, cuti, kesehatan, tahunan dan kesejahteraan, gaji.
12	<i>Education and Training/Human Capital Development</i>	Pendidikan dan pelatihan karyawan perbankan syariah.
13	<i>Equal Opportunities</i>	Kesempatan yang sama, tidak memandang siapa dia. Jika kinerja baik maka dapat diterima dan bekerja di perusahaan.
14	<i>Employee</i>	Keterlibatan karyawan dalam suatu perkerjaan.

	<i>Involvement</i>	Misalnya : mengambil keputusan di perusahaan saham harus meminta persetujuan/pendapat dari pemegang saham yang lain.
15	<i>Health and Safety</i>	Kesehatan dan keselamatan karyawan.
16	<i>Working Environment</i>	Lingkungan/suasana pekerjaan.
17	<i>Employment of other special-interest-group</i>	Pekerjaan khusus lainnya-kelompok tertentu(cacat, mantan narapidana, mantan pencandu narkoba).
18	<i>Higher echelons perform the congregational prayers</i>	Pejabat tinggi di perusahaan melaksanakan sholat berjamaah dengan manajer tingkat bawah dan menengah.
19	<i>Muslim employees are allowed to perform obligatory</i>	Karyawan muslim diperbolehkan untuk melakukan shalat wajib mereka selama waktu tertentu dan puasa selama bulan Ramadhan pada hari kerja mereka.
20	<i>Proper place of worship for the employees</i>	Tempat yang layak untuk ibadah bagi karyawan.
<b>D</b>	<b><i>Society</i></b>	
21	<i>Saddaqaq/Donation</i>	Sadaawah ialah segala bentuk nilai kebajikan yang tidak terikat oleh jumlah, waktu dan yang tidak terbatas pada materi tetapi juga dalam bentuk non-materi.
22	<i>Waqf</i>	Penahanan hak milik atas benda untuk tujuan menyedekahkan manfaat atau faedahnya.
23	<i>QardHassan</i>	Suatu pinjaman yang diberikan atas dasar kewajiban sosial semata, dalam hal ini peminjam tida dituntut untuk mengembalikannya apapun kecuali pinjaman, sifatnya tidak memberi keuntungan finansial.
24	<i>Employee Volunteerism</i>	Karyawan sukarelawan, berkaitan dengan kegiatan sosial, ketika perusahaan tersebut melakukan kegiatan sosial.
25	<i>Education / Scholaeships</i>	Beasiswa.
26	<i>Graduate Employment</i>	Lulusan kerja, misalkan dari D3, S1, S2, S3 atau lainnya.
27	<i>Youth Development</i>	Berkaitan dengan pengembangan generasi muda.
28	<i>Underprivileged Community</i>	Masyarakat kurang mampu.
29	<i>Childern Care</i>	Perlindungan atau pemeliharaan anak.
30	<i>Charities/Gifts/Social Activities</i>	Aktivitas sosial, misalnya bantuan bencana alam, penyaluran dana zakat, shadaqah dan lainnya.
31	<i>Sponsoring</i>	Mensponsori kegiatan kesehatan masyarakat, proyek rekreasi, olahraga, event budaya, dan lainnya.
<b>E</b>	<b><i>Environment</i></b>	

32	<i>Conservation Of Enviroment</i>	Perlindungan atau pemeliharaan alam/lingkungan.
33	<i>Endangered Wildlife</i>	Berkaitan dengan satwa liar yang terancam punah (margasatwa).
34	<i>Environmental Pollution</i>	Pencemaran lingkungan.
35	<i>Enviornmental Education</i>	Berkaitan dengan pendidikan tentang lingkungan.
36	<i>Environmental Product/Process Related</i>	Hubungan produk terhadap lingkungan.
37	<i>Environmental Audit</i>	Audit Lingkungan.
38	<i>Environmental Policy</i>	Kebijakan lingkungan.
<b>F</b>	<b><i>Corporate Governance</i></b>	
39	<i>Shariah Compliance Status</i>	Status kepatuhan syariah, pernyataan dari Dewan Pengawas Syariah.
40	<i>Ownership Structure</i>	Struktur kepemilikan/pemegang saham.
41	<i>Board Structure</i>	Struktur Direksi.
42	<i>Forbidden Activites</i>	Pernyataan kegiatan dilarang, seperti praktek monopoli, penimbunan barang yang dibutuhkan, manipulasi harga, praktik bisnis penipuan, perjudian.
43	<i>Anti-corruption Policies</i>	Kebijakan anti-korupsi.

**Sumber:** Othman, *dkk.* (2009)

**Lampiran 2. Data Sampel Bank Umum Syariah 2014-2018****Data Sampel Bank Umum Syariah 2014-2018**

<b>No</b>	<b>Nama Perbankan</b>	<b>Kode</b>
1	Bank Mega Syariah	BMS
2	Bank Syariah Mandiri	BSM
3	Bank Muamalat Indonesia	BMI
4	Bank Syariah Bukopin	BSB
5	BCA Syariah	BCAS
6	BRI Syariah	BRIS
7	BNI Syariah	BNIS

### Lampiran 3. Jumlah Dewan Pengawas Syariah

No	Nama Bank	2014	2015	2016	2017	2018
1	Bank Muamalat	3	3	3	3	3
2	Bank BRI syariah	2	2	2	2	2
3	Bank BNI Syariah	2	2	2	2	2
4	Bank Syariah Mandiri	3	3	3	3	3
5	Bank Mega Syariah	3	3	3	2	2
6	Bank Syariah Bukopin	2	2	2	2	2
7	Bank BCA Syariah	2	2	2	2	2

### Lampiran 4. Dewan Pengawas Syariah Diukur dengan Variabel *Dummy*

No	Nama Bank	2014	2015	2016	2017	2018
1	Bank Muamalat	1	1	1	1	1
2	Bank BRI syariah	0	0	0	0	0
3	Bank BNI Syariah	0	0	0	0	0
4	Bank Syariah Mandiri	1	1	1	1	1
5	Bank Mega Syariah	1	1	1	0	0
6	Bank Syariah Bukopin	0	0	0	0	0
7	Bank BCA Syariah	0	0	0	0	0

**Lampiran 5. Profitabilitas**

No	Nama Bank	2014		
		TA (RP)	LBSP (RP)	ROA %
1	Bank Muamalat	62,413,310,135,000	57,173,347,000	0.091604414
2	Bank BRI syariah	20,343,249,000,000	6,577,000,000	0.032330136
3	Bank BNI Syariah	19,492,112,000,000	163,251,000,000	0.837523404
4	Bank Syariah Mandiri	66,942,422,284,791	71,778,420,782	0.107224116
5	Bank Mega Syariah	7,042,486,466,000	17,396,222,000	0.247018181
6	Bank Syariah Bukopin	5,161,300,488,180	8,661,952,636	0.167825002
7	Bank BCA Syariah	2,994,449,136,265	12,949,752,122	0.432458577

No	Nama Bank	2015		
		TA	LBSP	ROA %
1	Bank Muamalat	57,172,587,967,000	74,492,188,000	0.130293539
2	Bank BRI syariah	24,230,247,000,000	122,637,000,000	0.506131861
3	Bank BNI Syariah	23,017,667,000,000	228,525,000,000	0.992824338
4	Bank Syariah Mandiri	70,369,708,944,091	289,575,719,782	0.411506206
5	Bank Mega Syariah	5,559,819,466,000	12,223,583,000	0.219855754
6	Bank Syariah Bukopin	5,827,153,527,325	27,778,475,573	0.47670746
7	Bank BCA Syariah	4,349,580,046,527	23,436,849,581	0.538830171

No	Nama Bank	2016		
		TA	LBSP	ROA%
1	Bank Muamalat	55,786,397,505,000	80,511,090,000	0.144320289
2	Bank BRI syariah	27,687,188,000,000	170,209,000,000	0.614757266
3	Bank BNI Syariah	28,314,175,000,000	277,375,000,000	0.979632993
4	Syariah Mandiri	78,831,721,590,271	325,413,775,831	0.41279547
5	Bank Mega Syariah	6,135,241,922,000	110,729,286,000	1.804807168
6	Syariah Bukopin	7,019,598,576,013	32,709,937,326	0.465980169
7	Bank BCA Syariah	4,995,606,338,455	36,816,335,736	0.736974318

No	Nama Bank	2017		
		TA	LBSP	ROA%
1	Bank Muamalat	61,696,919,644,000	26,115,563,000	0.042328796
2	Bank BRI syariah	31,543,384,000,000	101,091,000,000	0.320482419
3	Bank BNI Syariah	34,822,442,000,000	306,686,000,000	0.88071365
4	Syariah Mandiri	87,939,774,000,000	365,166,000,000	0.415245552
5	Bank Mega Syariah	7,034,299,832,000	72,555,165,000	1.031448285
6	Syariah Bukopin	7,166,257,141,367	1,648,071,412	0.022997659
7	Bank BCA Syariah	5,961,174,477,140	47,860,237,199	0.802865901

No	Nama Bank	2018		
		TA	LBSP	ROA%
1	Bank Muamalat	57,227,276,046,000	46,002,044,000	0.080384822
2	Bank BRI syariah	37,915,084,000,000	106,600,000,000	0.281154593
3	Bank BNI Syariah	41,048,545,000,000	416,080,000,000	1.013629107
4	Syariah Mandiri	98,583,050,000,000	603,556,000,000	0.612231007
5	Bank Mega Syariah	7,336,342,210,000	46,577,070,000	0.634881371
6	Syariah Bukopin	6,328,446,529,189	2,245,096,221	0.035476261
7	Bank BCA Syariah	7,064,008,145,080	58,367,069,139	0.826259935

**Lampiran 6. Leverage (DER)**

No	Nama Bank	2014		
		Total Hutang	Total Ekuitas	DER
1	Bank Muamalat	9,463,142,866,000	4,023,951,885,000	2.35170378
2	Bank BRI syariah	5,608,590,000,000	1,707,843,000,000	3.28401967
3	Bank BNI Syariah	3,084,547,000,000	1,950,000,000,000	1.58181897
4	Syariah Mandiri	8,329,956,338,523	4,936,978,820,072	1.68725786
5	Bank Mega Syariah	1,292,342,659,000	787,449,303,000	1.6411757
6	Syariah Bukopin	829,679,583,386	501,281,755,871	1.65511626
7	Bank BCA Syariah	324,416,857,496	626,033,860,485	0.51820976

No	Nama Bank	2015		
		Total Hutang	Total Ekuitas	DER
1	Bank Muamalat	8,952,097,186,000	3,550,563,883,000	2.52131703
2	Bank BRI syariah	6,421,537,000,000	2,339,812,000,000	2.74446708
3	Bank BNI Syariah	3,310,505,000,000	2,215,658,000,000	1.49414079
4	Syariah Mandiri	9,883,107,046,834	5,613,738,764,182	1.76052137
5	Bank Mega Syariah	934,524,243,000	874,286,571,000	1.06889923
6	Syariah Bukopin	876,238,579,155	633,083,364,194	1.38408088
7	Bank BCA Syariah	393,622,629,885	1,052,551,191,056	0.37397006

No	Nama Bank	2016		
		Total Hutang	Total Ekuitas	DER
1	Bank Muamalat	9,476,756,018,000	3,618,746,556,000	2.61879517
2	Bank BRI syariah	8,464,428,000,000	2,510,014,000,000	3.37226326
3	Bank BNI Syariah	4,684,758,000,000	2,486,566,000,000	1.88402721
4	Syariah Mandiri	11,232,796,484,546	6,392,436,931,362	1.75720099
5	Bank Mega Syariah	653,977,609,000	1,061,800,638,000	0.61591375
6	Syariah Bukopin	1,314,314,270,143	798,568,161,270	1.64583856
7	Bank BCA Syariah	419,533,187,553	1,099,066,354,652	0.3817178



No	Nama Bank	2017		
		Total Hutang	Total Ekuitas	DER
1	Bank Muamalat	9,985,546,831,000	5,545,366,904,000	1.8007008
2	Bank BRI syariah	9,100,455,000,000	2,602,841,000,000	3.4963546
3	Bank BNI Syariah	6,612,712,000,000	3,807,298,000,000	1.7368517
4	Syariah Mandiri	13,531,435,000,000	7,314,241,000,000	1.8500122
5	Bank Mega Syariah	1,301,751,930,000	1,203,015,875,000	1.0820738
6	Syariah Bukopin	1,533,215,277,469	880,747,074,087	1.7408122
7	Bank BCA Syariah	746,348,856,644	1,136,111,178,445	0.6569329

No	Nama Bank	2018		
		Total Hutang	Total Ekuitas	DER
1	Bank Muamalat	9,454,878,298,000	3,921,667,078,000	2.4109334
2	Bank BRI syariah	11,894,916,000,000	5,026,640,000,000	2.3663752
3	Bank BNI Syariah	9,787,200,000,000	4,242,166,000,000	2.3071233
4	Syariah Mandiri	90,545,542,000,000	8,037,508,000,000	11.265375
5	Bank Mega Syariah	937,069,768,000	1,203,377,835,000	0.7786995
6	Syariah Bukopin	1,277,182,903,032	885,069,108,558	1.4430318
7	Bank BCA Syariah	773,585,914,453	1,261,334,491,910	0.6133075

**Lampiran 7. Ukuran Perusahaan**

No	Nama perusahaan	Tahun	Total Asset (Rp)	Ukuran Perusahaan =LN(Total Asset)
1	Bank Muamalat	2014	62,413,310,135,000	31.76479967
		2015	57,172,587,967,000	31.67709567
		2016	55,786,397,505,000	31.65255118
		2017	61,696,919,644,000	31.75325512
		2018	57,227,276,046,000	31.67805175
2	Bank BRI syariah	2014	20,343,249,000,000	30.64377023
		2015	24,230,247,000,000	30.81862284
		2016	27,687,188,000,000	30.9519909
		2017	31,543,384,000,000	31.08238498
		2018	37,915,084,000,000	31.26637014
3	Bank BNI Syariah	2014	19,492,112,000,000	30.60103099
		2015	23,017,667,000,000	30.76728317
		2016	28,314,175,000,000	30.97438368
		2017	34,822,442,000,000	31.18128318
		2018	41,048,545,000,000	31.34577651
4	Bank Syariah Mandiri	2014	66,942,422,284,791	31.834854
		2015	70,369,708,944,091	31.88478402
		2016	78,831,721,590,271	31.99833659
		2017	87,939,774,000,000	32.10767331
		2018	98,583,050,000,000	32.22192046
5	Bank Mega Syariah	2014		29.58298241

			7,042,486,466,000	
		2015	5,559,819,466,000	29.34658675
		2016	6,135,241,922,000	29.44507063
		2017	7,034,299,832,000	29.58181928
		2018	7,336,342,210,000	29.6238615
6	Bank Syariah Bukopin	2014	5,161,300,488,180	29.2722097
		2015	5,827,153,527,325	29.39354975
		2016	7,019,598,576,013	29.57972715
		2017	7,166,257,141,367	29.60040462
		2018	6,328,446,529,189	29.47607591
7	Bank BCA Syariah	2014	2,994,449,136,265	28.7277814
		2015	4,349,580,046,527	29.10110042
		2016	4,995,606,338,455	29.23957991
		2017	5,961,174,477,140	29.41628864
		2018	7,064,008,145,080	29.58603373

## Lampiran 8. Indeks ISR

Tahun	2014						
NO	BMS	BSM	BMI	BSB	BCAS	BRIS	BNIS
<b>A. Financial and Invesment</b>							
1	1	1	1	1	1	1	1
2	0	0	1	1	1	0	0
3	1	1	1	1	1	1	1
4	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0
<b>B. Product and Services</b>							
7	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1
10	1	1	1	0	1	0	0
<b>C. Employes</b>							
11	0	0	0	0	0	0	0
12	1	1	1	1	1	1	1
13	1	1	1	0	0	1	0
14	0	0	0	0	0	0	0
15	0	0	1	1	0	1	1
16	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0
<b>D. Society</b>							
21	1	0	1	1	1	1	1
22	0	0	0	0	1	0	0
23	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1
26	1	1	1	1	0	1	1
27	0	0	0	0	0	0	1
28	1	1	1	1	1	1	1
29	1	1	1	1	1	0	1

<b>30</b>	1	1	1	1	1	1	1
<b>31</b>	0	1	0	0	1	0	1
<b>E. Environment</b>							
<b>32</b>	0	1	1	0	1	1	1
<b>33</b>	0	0	0	0	0	0	0
<b>34</b>	0	0	0	0	0	0	0
<b>35</b>	0	0	0	0	0	0	0
<b>36</b>	0	0	0	0	0	0	1
<b>37</b>	0	0	0	0	0	0	0
<b>38</b>	0	1	0	0	0	0	1
<b>F. Corporate Governance</b>							
<b>39</b>	1	1	1	1	1	1	1
<b>40</b>	0	0	0	0	0	0	0
<b>41</b>	0	0	0	0	0	0	0
<b>42</b>	1	1	1	1	1	0	1
<b>43</b>	1	1	0	0	0	0	0
jumlah	18	20	20	17	19	16	21
ISRD	0.42	0.47	0.47	0.40	0.44	0.37	0.49

<b>Tahun</b>	<b>2015</b>						
<b>NO</b>	<b>BMS</b>	<b>BSM</b>	<b>BMI</b>	<b>BSB</b>	<b>BCAS</b>	<b>BRIS</b>	<b>BNIS</b>
<b>A. Financial and Invesment</b>							
<b>1</b>	1	1	1	1	1	1	1
<b>2</b>	0	0	1	0	1	0	0
<b>3</b>	1	1	1	1	1	1	1
<b>4</b>	0	0	0	0	0	0	0
<b>5</b>	0	0	0	0	0	0	0
<b>6</b>	0	0	0	0	0	0	0
<b>B. Product and Services</b>							
<b>7</b>	0	0	0	0	0	0	0
<b>8</b>	1	1	1	1	1	1	1
<b>9</b>	1	1	1	1	1	1	1
<b>10</b>	1	1	1	1	1	0	1
<b>C. Employes</b>							
<b>11</b>	0	0	0	0	0	0	0
<b>12</b>	1	1	1	1	1	1	1
<b>13</b>	1	1	1	0	1	1	1
<b>14</b>	0	0	0	0	0	0	0
<b>15</b>	0	1	1	1	1	1	1
<b>16</b>	0	1	0	0	0	0	1
<b>17</b>	0	0	0	0	0	0	0
<b>18</b>	0	0	0	0	0	0	0
<b>19</b>	0	0	0	0	0	0	0
<b>20</b>	0	0	0	0	0	0	0
<b>D. Society</b>							
<b>21</b>	1	1	1	1	1	1	1
<b>22</b>	1	0	0	0	1	0	1
<b>23</b>	1	1	1	1	1	1	1
<b>24</b>	0	0	1	0	0	1	1
<b>25</b>	1	1	1	1	1	1	1
<b>26</b>	0	1	1	1	0	1	1
<b>27</b>	0	0	0	0	0	0	0
<b>28</b>	1	1	1	1	0	0	1
<b>29</b>	1	1	1	1	1	0	1
<b>30</b>	1	1	1	1	1	1	1
<b>31</b>	1	1	1	0	0	0	1

<b>E. Environment</b>							
<b>32</b>	0	1	1	0	1	1	1
<b>33</b>	0	0	0	0	0	0	0
<b>34</b>	0	0	0	0	0	0	0
<b>35</b>	0	0	0	0	0	0	0
<b>36</b>	0	1	0	0	0	0	0
<b>37</b>	0	0	0	0	0	0	0
<b>38</b>	0	1	0	0	0	0	1
<b>F. Corporate Governance</b>							
<b>39</b>	1	1	1	1	1	1	1
<b>40</b>	0	0	0	0	0	0	0
<b>41</b>	0	0	0	0	0	0	0
<b>42</b>	1	1	1	1	1	0	1
<b>43</b>	1	0	0	0	0	0	0
Jumlah	18	22	21	16	18	15	23
ISRD	0.42	0.51	0.49	0.37	0.42	0.35	0.53

<b>Tahun</b>	<b>2016</b>						
<b>NO</b>	<b>BMS</b>	<b>BSM</b>	<b>BMI</b>	<b>BSB</b>	<b>BCAS</b>	<b>BRIS</b>	<b>BNIS</b>
<b>A. Financial and Invesment</b>							
<b>1</b>	1	1	1	1	1	1	1
<b>2</b>	0	1	1	0	0	0	0
<b>3</b>	1	1	1	1	1	1	1
<b>4</b>	0	0	0	0	0	0	0
<b>5</b>	0	0	0	0	0	0	0
<b>6</b>	0	0	0	0	0	0	0
<b>B. Product and Services</b>							
<b>7</b>	0	0	0	0	0	0	0
<b>8</b>	1	1	1	1	1	1	1
<b>9</b>	1	1	1	1	1	1	1
<b>10</b>	1	1	1	1	1	1	1
<b>C. Employes</b>							
<b>11</b>	0	0	0	0	0	0	0
<b>12</b>	1	1	1	1	1	1	1
<b>13</b>	1	1	1	1	1	1	1
<b>14</b>	1	0	0	0	0	0	0
<b>15</b>	1	1	1	1	0	1	1
<b>16</b>	0	1	0	0	0	0	1
<b>17</b>	0	0	0	0	0	0	0
<b>18</b>	0	0	0	0	0	0	0
<b>19</b>	0	0	0	0	0	0	0
<b>20</b>	0	0	0	0	0	0	0
<b>D. Society</b>							
<b>21</b>	1	0	1	1	1	1	1
<b>22</b>	1	0	0	0	1	0	0
<b>23</b>	1	1	1	1	1	1	1
<b>24</b>	1	0	0	1	0	0	0
<b>25</b>	1	1	1	1	1	1	1
<b>26</b>	1	1	1	1	1	1	1
<b>27</b>	0	0	0	0	0	0	0
<b>28</b>	0	1	1	1	1	0	1
<b>29</b>	1	1	1	1	1	0	1
<b>30</b>	1	1	1	1	1	1	1
<b>31</b>	1	1	1	0	0	0	0



<b>E. Environment</b>							
<b>32</b>	1	1	1	1	1	1	1
<b>33</b>	0	0	0	0	0	0	0
<b>34</b>	0	0	0	0	0	0	0
<b>35</b>	0	0	1	0	0	0	1
<b>36</b>	0	1	0	0	0	0	1
<b>37</b>	0	0	0	0	0	0	0
<b>38</b>	1	1	1	1	0	1	1
<b>F. Corporate Governance</b>							
<b>39</b>	1	1	1	1	1	1	1
<b>40</b>	0	0	0	0	0	0	0
<b>41</b>	0	0	0	0	0	0	0
<b>42</b>	1	1	1	1	1	1	1
<b>43</b>	1	0	1	0	0	0	0
Jumlah	23	22	23	20	18	17	22
ISRD	0.53	0.51	0.53	0.47	0.42	0.40	0.51

<b>Tahun</b>	<b>2017</b>						
<b>NO</b>	<b>BMS</b>	<b>BSM</b>	<b>BMI</b>	<b>BSB</b>	<b>BCAS</b>	<b>BRIS</b>	<b>BNIS</b>
<b>A. Financial and Invesment</b>							
<b>1</b>	1	1	1	1	1	1	1
<b>2</b>	0	0	1	0	0	0	0
<b>3</b>	1	1	1	1	1	1	1
<b>4</b>	0	0	0	0	0	0	0
<b>5</b>	0	0	0	0	0	0	0
<b>6</b>	0	0	0	0	0	0	0
<b>B. Product and Services</b>							
<b>7</b>	0	0	0	0	0	0	0
<b>8</b>	1	1	1	1	1	1	1
<b>9</b>	1	1	1	1	1	1	1
<b>10</b>	1	1	1	1	1	1	1
<b>C. Employes</b>							
<b>11</b>	0	0	0	0	0	0	1
<b>12</b>	1	1	1	1	1	1	1
<b>13</b>	1	1	1	1	1	1	1
<b>14</b>	0	0	0	0	1	0	0
<b>15</b>	1	1	1	1	0	1	1
<b>16</b>	1	1	0	0	0	0	1
<b>17</b>	0	0	0	0	0	0	0
<b>18</b>	0	0	0	0	0	0	0
<b>19</b>	0	0	0	0	0	0	0
<b>20</b>	0	0	0	0	0	0	0
<b>D. Society</b>							
<b>21</b>	1	0	1	1	1	1	1
<b>22</b>	1	0	0	0	0	0	1
<b>23</b>	1	1	1	1	1	1	1
<b>24</b>	0	0	0	1	0	0	0
<b>25</b>	1	1	1	1	1	1	1
<b>26</b>	1	1	1	1	1	1	1
<b>27</b>	1	1	0	0	0	0	0
<b>28</b>	1	1	0	1	1	1	1
<b>29</b>	0	0	0	0	0	0	0
<b>30</b>	1	1	1	1	1	1	1
<b>31</b>	1	0	0	0	0	0	1

<b>E. Environment</b>							
<b>32</b>	1	1	1	1	1	1	1
<b>33</b>	0	0	0	0	0	0	0
<b>34</b>	1	1	1	1	1	1	1
<b>35</b>	0	0	1	0	0	0	1
<b>36</b>	0	0	0	0	0	0	1
<b>37</b>	0	0	0	0	0	0	0
<b>38</b>	1	1	1	1	0	1	1
<b>F. Corporate Governance</b>							
<b>39</b>	1	1	1	1	1	1	1
<b>40</b>	0	0	0	0	0	0	0
<b>41</b>	0	0	0	0	0	0	0
<b>42</b>	1	1	1	1	1	1	1
<b>43</b>	0	0	1	0	0	1	0
Jumlah	23	20	21	20	18	20	25
ISRD	0.53	0.47	0.49	0.47	0.42	0.47	0.58

<b>Tahun</b>	<b>2018</b>						
<b>NO</b>	<b>BMS</b>	<b>BSM</b>	<b>BMI</b>	<b>BSB</b>	<b>BCAS</b>	<b>BRIS</b>	<b>BNIS</b>
<b>A. Financial and Invesment</b>							
<b>1</b>	1	1	1	1	1	1	1
<b>2</b>	0	0	1	0	0	1	0
<b>3</b>	1	1	1	1	1	1	1
<b>4</b>	0	0	0	0	0	0	0
<b>5</b>	0	0	0	0	0	0	0
<b>6</b>	0	0	0	0	0	0	0
<b>B. Product and Services</b>							
<b>7</b>	0	0	0	0	0	0	0
<b>8</b>	1	1	1	1	1	1	1
<b>9</b>	1	1	1	1	1	1	1
<b>10</b>	1	1	1	1	1	1	1
<b>C. Employes</b>							
<b>11</b>	1	1	1	1	1	0	1
<b>12</b>	1	1	1	0	1	1	1
<b>13</b>	0	1	1	0	1	1	1
<b>14</b>	0	0	0	0	0	0	0
<b>15</b>	1	1	1	1	1	1	1
<b>16</b>	0	1	0	1	1	1	1
<b>17</b>	0	0	0	0	0	0	0
<b>18</b>	0	0	0	0	0	0	0
<b>19</b>	0	0	0	0	0	0	0
<b>20</b>	0	0	0	0	0	0	0
<b>D. Society</b>							
<b>21</b>	1	1	1	1	1	1	1
<b>22</b>	0	1	0	0	0	0	1
<b>23</b>	0	1	1	1	1	1	1
<b>24</b>	0	0	1	0	0	0	0
<b>25</b>	1	1	1	0	1	1	1
<b>26</b>	1	1	1	1	1	1	1
<b>27</b>	1	0	1	1	0	0	1
<b>28</b>	0	0	0	0	0	1	1
<b>29</b>	0	0	0	0	0	0	0
<b>30</b>	1	1	1	1	1	1	1

<b>31</b>	1	0	0	0	0	1	1
<b>E. Environment</b>							
<b>32</b>	1	1	1	1	1	1	1
<b>33</b>	0	0	0	0	0	0	0
<b>34</b>	0	0	0	0	0	0	0
<b>35</b>	0	1	0	0	0	0	1
<b>36</b>	0	0	0	0	0	1	1
<b>37</b>	0	0	0	0	0	0	0
<b>38</b>	1	1	1	0	1	1	1
<b>F. Corporate Governance</b>							
<b>39</b>	1	1	1	1	1	1	1
<b>40</b>	0	0	0	0	0	0	0
<b>41</b>	0	0	0	0	0	0	0
<b>42</b>	0	1	1	1	1	1	1
<b>43</b>	1	1	1	0	0	0	0
Jumlah	18	22	22	16	19	22	25
ISRD	0.42	0.51	0.51	0.37	0.44	0.51	0.58

**Lampiran 9. Output SPSS 22.0 Statistik Deskriptif**

**Statistik Deskriptif**

	DewanPenga wasSyariah	Profitabilitas	Leverage	UkuranPerusa haan	ISR
N Valid	35	35	35	35	35
Missing	0	0	0	0	0
Mean	.4571	.4957	1.9969	30.5480	.4656
Std. Deviation	.50543	.39394	1.81139	1.09074	.06029
Minimum	.00	.02	.37	28.73	.35
Maximum	1.00	1.80	11.26	32.22	.58

## Lampiran 10

**Hasil Uji Asumsi Klasik**  
**Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardi zed Residual
N		35
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.04170860
Most Extreme Differences	Absolute	.105
	Positive	.073
	Negative	-.105
Kolmogorov-Smirnov Z		.623
Asymp. Sig. (2-tailed)		.832
a. Test distribution is Normal.		

**Hasil Uji Multikolinieritas**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.612	.285		-2.147	.040		
	DewanPengawasSyariah	.015	.018	.127	.847	.404	.710	1.409
	Profitabilitas	.077	.020	.501	3.861	.001	.948	1.055
	Leverage	-.005	.005	-.146	-.983	.333	.722	1.384
	UkuranPerusahaan	.034	.010	.618	3.577	.001	.535	1.868

a. Dependent Variable: ISR

**Hasil Uji Autokorelasi**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.722 <sup>a</sup>	.521	.458	.04440	2.315

a. Predictors: (Constant), UkuranPerusahaan, Profitabilitas, Leverage, DewanPengawasSyariah  
b. Dependent Variable: ISR



### Hasil Uji Heterokedasaitas

#### Hasil Uji Glejser Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.070	.186		-.379	.708
DewanPengawasSyariah	-.013	.012	-.241	-1.142	.262
Profitabilitas	-.001	.013	-.015	-.085	.933
Leverage	.001	.003	.091	.436	.666
UkuranPerusahaan	.003	.006	.134	.551	.586

a. Dependent Variable: Abs\_res

## Lampiran 11

**Hasil Uji Persamaan Regresi Linier Berganda  
Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.612	.285		-2.147	.040
	DewanPengawasSyariah	.015	.018	.127	.847	.404
	Profitabilitas	.077	.020	.501	3.861	.001
	Leverage	-.005	.005	-.146	-.983	.333
	UkuranPerusahaan	.034	.010	.618	3.577	.001

**Hasil Uji F  
ANOVA<sup>b</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.064	4	.016	8.169	.000 <sup>a</sup>
	Residual	.059	30	.002		
	Total	.124	34			

a. Predictors: (Constant), UkuranPerusahaan, Profitabilitas, Leverage, DewanPengawasSyariah

b. Dependent Variable: ISR

### Hasil Uji Koefisien Determinasi ( $R^2$ )

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.722 <sup>a</sup>	.521	.458	.04440

a. Predictors: (Constant), UkuranPerusahaan, Profitabilitas, Leverage, DewanPengawasSyariah

#### Hasil Uji t Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.612	.285		-2.147	.040
	DewanPengawasSyariah	.015	.018	.127	.847	.404
	Profitabilitas	.077	.020	.501	3.861	.001
	Leverage	-.005	.005	-.146	-.983	.333
	UkuranPerusahaan	.034	.010	.618	3.577	.001

a. Dependent Variable:  
ISR