

DAFTAR PUSTAKA

- Anggrarini, D., & Taufiq, E. (2017). Pengaruh Ukuran Dewan Komisaris dan Ukuran Perusahaan Terhadap Environmental Disclosure. *Jurnal Ekonomi Manajemen & Bisnis*, 18(2), 119–126.
- Azizul Islam, M. (2017). *CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda*. https://doi.org/10.1007/978-3-319-39089-5_17
- Bidhari, S. C., & Wardhanie, A. P. (2017). *CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE: EVIDENCE FROM INDONESIAN*. 1599–1613.
- Deitiana, T. (2015). The Determinant of CSR Disclosure of Mining Industry Listed in Indonesia Stock Exchange. *Asian Business Review*, 5(3), 141. <https://doi.org/10.18034/abr.v5i3.664>
- Elen Puspitasari, Bambang Sudiyatno, Toto Suharmanto, D. S. (2019). Kinerja Keuangan, Kinerja Lingkungan, Struktur Kepemilikan dan Ukuran Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan Pertambangan di Bursa Efek Indonesia. *September*, 139–145.
- Irham, A. R., Yuliana, S., & Widiyanti, M. (2018). The effect firm characteristic on corporate social responsibility disclosure in the firms listed in Indonesia Sharia Stock Index. *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, 6(3), 303–318. <https://doi.org/10.22437/ppd.v6i3.5820>
- Nur Alfiah, S. (2018). Effect of Profitability and Leverage on Disclosure of Corporate Social Reporting in Islamic Commercial Banks. *Journal of*

Finance and Islamic Banking, 1(2), 133–149.

Pramukti, A. (2019). *Kinerja Keuangan dan Pengungkapan Tanggungjawab Sosial*. 3, 301–306.

Rehman, Z. U., Zahid, M., Rahman, H. U., Asif, M., Alharthi, M., Irfan, M., & Glowacz, A. (2020). Do corporate social responsibility disclosures improve financial performance? A perspective of the Islamic banking industry in Pakistan. *Sustainability (Switzerland)*, 12(8).
<https://doi.org/10.3390/SU12083302>

Supatminingsih, S., & Wicaksono, M. (2017). Pengaruh Corporate Governance Terhadap Pengungkapan Lingkungan Perusahaan Bersertifikasi Iso-14001 Di Indonesia. *Jurnal Akuntansi Dan Pajak*, 17(01).
<https://doi.org/10.29040/jap.v17i01.54>

Wardani, M. K., & Sari, D. D. (2019). Disclosure of Islamic Social Reporting in Sharia Banks: Case of Indonesia and Malaysia. *Journal of Finance and Islamic Banking*, 1(2), 105. <https://doi.org/10.22515/jfib.v1i2.1495>

Musyafah, Aisyah Ayu. Perkembangan Perekonomian Islam di Beberapa Negara di Dunia. *Diponegoro Private Law Review*, 2019, 4.1.

ANGGRAENI, Windi Ariesti. Social Performance pada Perbankan Syariah Indonesia: Sharia Enterprise Theory Perspective. *Jurnal Wacana Ekonomi*, 2019, 18.2: 034-042.

AULIYAH, R., & BASUKI, B. (2021). Ethical Values Reflected on Zakat and CSR: Indonesian Sharia Banking Financial Performance. *The Journal of*

Asian Finance, Economics, and Business, 8(1), 225-235.

CHINTAMAN, S. A. A comparative study of CSR practices of Islamic banks and conventional banks in GCC region. *Journal of Islamic Banking and Finance*, 2014, 2.1: 1-21.



LAMPIRAN

Lampiran 1. Indikator ISR Index

Tema	Sub Tema
------	----------