

A. Investasi dan keuangan	A1	Aktivitas Riba
	A2	Aktivitas Gharar
	A3	Aktivitas Zakat
	A4	Kebijakan dalam mengatasi keterlambatan pembayaran oleh insolvent clients
B. Produk dan Jasa	B1	Keluhan pelanggan/kejadian yang timbul karena ketidaktaatan terhadap peraturan yang berlaku
C. Tenaga Kerja	C1	Karakteristik Pekerjaan
	C2	Pelatihan dan Pendidikan
	C3	Persamaan Kesempatan

	C4	keterlibatan tenaga kerja
	C5	keselamatan dan keamanan kerja
	C6	lingkungan Kerja
	C7	kesempatan beribadah bagi tenaga kerja
	D1	Aktivitas saddaqqah / Sumbangan
	D2	Aktivitas Waqaf
	D3	Aktivitas Qard Hassan
D. Sosial	D4	Aktivitas alam dan sosial
	D5	Aktivitas mensponsori kegiatan tertentu (peristiwa budaya, olahraga kesehatan)
	D6	keterlibatan masyarakat
E. Lingkungan	E1	aktivitas konservasi lingkungan
	E2	sistem manajemen lingkungan

F. Tata Kelola	F1	profil dan Strategi
	F2	struktur kepemilikan
	F3	transaksi haram (unlawful)

Tabulasi 2 Tabulasi Data

N o	Nama Bank Syariah (Indonesia)	Tahun	KK (X1) ROA	L (X2) DER	D K (X3)	UP (X4)	C (X5)	Total Pengungk apan	Pengungkapan CSR (Y)
			%	%					
1	Bank Central Asia Syariah	2017	0,802865 901	65,6 9329 4	3	29,41628864	1	30	53%
		2018	0,826259 935	61,3 3075 084	3	29,58603373	1	33	58%
		2019	0,778209 65	61,1 6294 292	3	29,78677229	1	30	53%
2	Bank Negara Indonesia Syariah	2017	0,880713 65	173, 6851 699	4	31,18128318	1	39	68%
		2018	1,013629 107	230, 7123 295	3	31,34577651	1	32	56%
		2019	1,206783 041	276, 0718 73	5	31,54264874	1	29	51%
3	Bank Rakyat Indonesia Syariah	2017	0,320482 419	349, 6354 56	4	31,08238498	1	33	58%
		2018	0,281154 593	236, 6375 153	4	31,26637014	1	35	61%
		2019	0,171637	233,	4	31,39508893	1	30	53%

			322	4896 215					
4	Bank Jabar Banten Syariah	2017	- 4,970825 952	100, 3609 738	4	29,67400069	1	30	53%
		2018	0,250647 461	119, 7359 742	3	29,53929608	1	29	51%
		2019	0,199385 231	147, 6033 695	3	29,67525009	1	28	49%
5	Bank Maybank Syariah	2017	- 0,767061 133	69,4 4110 34	3	27,8744754	1	32	56%
		2018	- 9,777734 805	24,8 2711 409	3	27,21839845	1	29	51%
		2019	10,80233 587	20,1 2801 381	3	27,29641933	1	28	49%
6	Bank Muamalat Syariah	2017	0,042328 796	180, 0700 838	5	31,75325512	1	26	46%
		2018	0,080384 822	241, 0933 44	5	31,67805175	1	31	54%
		2019	0,032293 865	244, 4106 682	5	31,55409324	1	29	51%
7	Bank Panin Dubai Syariah	2017	2,172106 187	238, 5224 388	4	26,05761137	1	33	58%
		2018	2,237021 505	408, 5130 759	3	26,13349195	1	31	54%
		2019	2,201340 427	375, 4257 903	3	26,16912193	1	32	56%
8	Bank Syariah Bukopin	2017	0,022997 659	174, 0812 229	4	29,60040462	1	29	51%
		2018	0,035476 261	144, 3031 839	4	29,47607591	1	30	53%
		2019	0,025660 084	154, 3402 013	3	29,53904008	1	30	53%
9	Bank Mandiri Syariah	2017	0,415245 552	185, 0012 189	4	32,10767331	1	37	65%

		2018	0,615422 139	180, 0841 505	3	32,21946333	1	32	56%
		2019	1,135464 245	206, 0636 276	3	32,35212255	1	29	51%
1 0	Bank Mega Syariah	2017	1,031448 285	108, 2073 776	3	29,58181928	1	38	67%
		2018	0,634881 371	77,8 6995 412	3	29,6238615	1	30	53%
		2019	0,613797 606	77,7 0254 86	3	29,71142169	1	26	46%
1 1	Bank Victoria Syariah	2017	0,229317 388	69,6 1863 53	3	28,32572395	1	18	32%
		2018	0,233965 162	95,1 2457 962	3	28,38527225	1	30	53%
		2019	0,040369 125	62,2 5020 872	3	28,44746993	1	27	47%
1 3	Bank Aceh Syariah	2017	1,917465 496	131, 7828 441	3	30,74950216	1	33	58%
		2018	1,902704 702	155, 7009 186	3	30,77064413	1	31	54%
		2019	1,800586 895	127, 6740 566	3	30,85472778	1	34	60%
1 4	Bank NTB Syariah	2017	1,652834 316	596, 2464 454	4	29,81306343	1	34	60%
		2018	0,545825 235	28,5 2804 607	3	29,58243707	1	33	58%
		2019	1,889394 516	33,8 6190 843	3	29,78745898	1	38	67%

No	Nama Bank Syariah (Malaysia)	Tahun	Kinerja Keuangan (X1) ROA	Leverage (X2) DER	Dewan Komisaris	Ukuran Perusahaan (X4)	Country (X5)	Total Pengungkapan	Pengungkapan CSR (Y)
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					(X3)				
			%	%					
3	Alliance Islamic Berhad	2017	1,03271 2605	957,62 55358	5	24,52009 649	0	39	68%
		2018	0,99622 3377	803,17 29726	3	24,48103 773	0	41	72%
		2019	1,09238 3697	795,10 88355	3	24,51842 841	0	36	63%
4	Ambank Islamic Berhad	2017	5,59116 7854	733,84 91296	9	23,07370 103	0	30	53%
		2018	9,67474 1466	727,95 03482	7	23,12120 475	0	32	56%
		2019	11,2170 9773	791,94 50568	7	22,99793 57	0	36	63%
5	MBSB Bank Berhad	2017	0,64167 5742	592,77 28713	7	24,58226 181	0	43	75%
		2018	2,74812 8305	3468,6 42791	8	22,71005 11	0	35	61%
		2019	2,22089 7986	2168,1 95657	6	22,71180 271	0	30	53%
7	Bank Islam Malaysia Berhad	2017	0,97895 5239	931,36 42508	9	24,77939 334	0	38	67%
		2018	0,92358 1833	945,62 89479	9	24,88119 367	0	35	61%
		2019	0,92608 2327	829,62 86276	8	24,93682 805	0	34	60%
8	Bank Muamalat Malaysia Berhad	2017	0,64111 4368	1013,9 8047	7	23,88035 336	0	36	63%
		2018	0,74609 043	946,30 06041	8	23,89909 056	0	39	68%
		2019	0,81087 3792	876,63 63615	7	23,85432 143	0	36	63%
9	CIMB Islamic Bank Berhad	2017	4,57535 6155	610,98 91505	9	24,23128 896	0	42	74%
		2018	6,46910 5931	726,24 09998	7	24,36679 896	0	38	67%
		2019	6,70396 2179	716,63 54685	8	24,44961 994	0	32	56%
1 1	Hong Leong Islamic Bank Berhad	2017	1,05817 624	851,38 28196	7	25,82809 969	0	39	68%
		2018	1,16634 0787	777,90 20569	6	25,85382 136	0	39	68%
		2019	1,13708 4828	792,38 89817	7	25,85588 641	0	35	61%
1 3	Maybank Islamic Berhad	2017	1,20134 8557	847,83 17263	10	26,95702 306	0	37	65%
		2018	1,60043 762	765,95 51351	10	26,84710 269	0	34	60%

		2019	1,56759 7247	991,74 3437	11	26,86392 67	0	34	60%
1 5	Public Islamic Bank Berhad	2017	1,61335 9091	911,97 83724	3	26,47159 063	0	36	63%
		2018	1,37168 4638	944,83 39972	5	26,52775 765	0	35	61%
		2019	1,39740 4375	727,64 7777	6	26,55087 365	0	36	63%

Lampiran 3. Hasil SPSS

3.1 Hasil Analisis Statistik Deskriptif

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kinerja Keuangan	66	-9.7777	11.2171	1.409600	2.8861385
Leverage	66	20.1280	3468.6428	495.6867	546.6933227
Dewan Komisaris	66	3	11	4.95	2.297
Ukuran Perusahaan	66	22.71	32.35	27.7562	2.91668
Country	66	0	1	.59	.495
Pengungkapan CSR	66	.3158	.7544	.580808	.0768813
Valid N (listwise)	66				

Statistics

		Kinerja Keuangan	Leverage	Dewan Komisaris	Ukuran Perusahaan	Country	Pengungk apan CSR
N	Valid	66	66	66	66	66	66
	Missing	0	0	0	0	0	0
Mean		1.409600	495.6867	4.95	27.7562	.59	.580808
Median		.987581	242.7520	4.00	28.1001	1.00	.578947
Mode		-9.7777 ^a	20.1280 ^a	3	22.71 ^a	1	.5263
Sum		93.0336	32715.32	327	1831.91	39	38.3333

a. Multiple modes exist. The smallest value is shown

Dewan Komisaris

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	28	42.4	42.4	42.4
	4	10	15.2	15.2	57.6
	5	6	9.1	9.1	66.7
	6	3	4.5	4.5	71.2
	7	8	12.1	12.1	83.3
	8	4	6.1	6.1	89.4
	9	4	6.1	6.1	95.5
	10	2	3.0	3.0	98.5
	11	1	1.5	1.5	100.0
Total		66	100.0	100.0	

Country

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malaysia	27	40.9	40.9	40.9
	Indonesia	39	59.1	59.1	100.0
Total		66	100.0	100.0	

3.2 Hasil Uji Asumsi Klasik

3.2.1 Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.05643784
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.071
Kolmogorov-Smirnov Z		.720
Asymp. Sig. (2-tailed)		.678

a. Test distribution is Normal.

b. Calculated from data.

3.2.2 Hasil Uji Multikoneritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.462	.101		4.589	.000		
	Kinerja Keuangan	.006	.003	.207	2.031	.047	.865	1.156
	Leverage	-5.9E-006	.000	-.042	-.290	.773	.427	2.344
	Dewan Komisaris	-.002	.005	-.068	-.434	.666	.369	2.707
	Ukuran Perusahaan	.007	.003	.271	2.078	.042	.529	1.889
	Country	-.123	.030	-.793	-4.072	.000	.237	4.221

a. Dependent Variable: Pengungkapan CSR

3.2.3 Hasil Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.070	.062		1.125	.265
	Kinerja Keuangan	.001	.002	.118	.888	.378
	Leverage	-7.6E-006	.000	-.115	-.605	.547
	Dewan Komisaris	.003	.003	.221	1.085	.282
	Ukuran Perusahaan	-.002	.002	-.177	-1.036	.304
	Country	.031	.019	.427	1.674	.099

a. Dependent Variable: Abs_res

3.2.4 Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.679 ^a	.461	.416	.0587424	1.966

a. Predictors: (Constant), Country, Kinerja Keuangan, Ukuran Perusahaan, Leverage, Dewan Komisaris

b. Dependent Variable: Pengungkapan CSR

3.3 Hasil Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.462	.101		4.589	.000		
	Kinerja Keuangan	.006	.003	.207	2.031	.047	.865	1.156
	Leverage	-5.9E-006	.000	-.042	-.290	.773	.427	2.344
	Dewan Komisaris	-.002	.005	-.068	-.434	.666	.369	2.707
	Ukuran Perusahaan	.007	.003	.271	2.078	.042	.529	1.889
	Country	-.123	.030	-.793	-4.072	.000	.237	4.221

a. Dependent Variable: Pengungkapan CSR

3.4 Hasil Uji Kelayakan Model (Goodness of Fit)

3.4.1 Hasil Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.177	5	.035	10.268	.000 ^a
	Residual	.207	60	.003		
	Total	.384	65			

a. Predictors: (Constant), Country, Kinerja Keuangan, Ukuran Perusahaan, Leverage, Dewan Komisaris

b. Dependent Variable: Pengungkapan CSR

3.4.2 Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.679 ^a	.461	.416	.0587424	1.966

a. Predictors: (Constant), Country, Kinerja Keuangan, Ukuran Perusahaan, Leverage, Dewan Komisaris

b. Dependent Variable: Pengungkapan CSR

3.5 Hasil Uji Hipotesis (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.462	.101		4.589	.000		
	Kinerja Keuangan	.006	.003	.207	2.031	.047	.865	1.156
	Leverage	-5.9E-006	.000	-.042	-.290	.773	.427	2.344
	Dewan Komisaris	-.002	.005	-.068	-.434	.666	.369	2.707
	Ukuran Perusahaan	.007	.003	.271	2.078	.042	.529	1.889
	Country	-.123	.030	-.793	-4.072	.000	.237	4.221

a. Dependent Variable: Pengungkapan CSR

