



LAMPIRAN-LAMPIRAN

Lampiran 1. Sampel Bank Umum Syariah

No	Bank Umum Syariah
1	PT. Bank BCA Syariah
2	PT. Bank BNI Syariah
3	PT. Bank BRI Syariah
4	PT. Bank Jabar Banten Syariah
5	PT. Bank Maybank Syariah
6	PT. Bank Muamalat Indonesia
7	PT. Bank Panin Syariah
8	PT. Bank Syariah Bukopin
9	PT. Bank Syariah Mandiri
10	PT. Bank Mega Syariah
11	PT. Bank Victoria Syariah
12	PT. Bank Aceh Syariah
13	PT. Bank BTPN syariah
14	PT. Bank Nusa Tenggara Barat Syariah



Lampiran 2. Indeks *Islamic Corporate Social Responsibility* (ICSR)

No	Pokok-Pokok Pengungkapan	Poin
A	Pembiayaan dan Investasi	
1	Kegiatan yang mengandung riba (beban bunga dan pendapatan bunga)	1
2	Pengungkapan kegiatan yang mengandung <i>gharar</i> atau tidak (<i>hedging, arbitrage</i> baik <i>spot</i> maupun <i>forward, short selling, pure swap</i> , dan lain sebagainya)	1
3	Zakat	1
B	Produk dan Jasa	
4	Produk atau kegiatan operasi ramah lingkungan	1
5	Kehalalan produk	1
6	Pelayanan pelanggan	1
C	karyawan	
7	Jam Kerja	1
8	Hari libur dan cuti	1
9	Tunjangan	1
10	Pendidikan dan pelatihan kerja (pengembangan sumber daya manusia)	1
11	Kesehatan dan keselamatan kerja	1
D	Masyarakat	
12	Wakaf	1
13	Pemberian beasiswa sekolah	1
14	Peningkatan kualitas hidup masyarakat miskin	1
15	Kegiatan amal atau kegiatan sosial (bantuan bencana alam, donor darah, sunatan massal, pembangunan infrastruktur, dan lain-lain)	1
16	Menyokong kegiatan-kegiatan Kesehatan, hiburan, olahraga, budaya, Pendidikan, dan keagamaan.	1
E	Lingkungan	
17	Konservasi lingkungan	1
18	Kegiatan mengurangi efek terhadap pemanasan global (minimalisasi polusi, pengelolaan limbah, pengelolaan air bersih, dan lain-lain)	1
19	Pendidikan mengenai lingkungan	1
F	Tata Kelola Perusahaan	
20	Status kepatuhan terhadap syariah	1
21	Struktur kepemilikan saha	1

22	Profil dewan direksi	1
23	Pengungkapan melakukan praktik monopoli usaha atau tidak	1
24	Pengungkapan melakukan praktik manipulasi harga atau tidak	1



	2016	1	0	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	20
	2017	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	20
	2018	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
	2019	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
Bank Jabar Banten Syariah	2013	1	1	0	1	0	0	1	0	0	1	1	0	1	1	1	0	1	1	1	1	1	1	1	0	16
	2014	1	0	0	1	1	1	1	0	1	1	0	1	1	1	1	0	0	1	0	1	0	1	1	1	16
	2015	1	1	0	1	0	1	1	0	1	1	1	0	1	1	1	0	1	1	1	0	1	1	0	0	16
	2016	1	1	0	1	0	1	1	0	1	1	1	0	1	1	1	0	1	1	1	0	0	1	1	0	16
	2017	1	1	1	1	0	1	1	1	0	1	1	1	0	1	0	1	1	1	1	1	1	1	1	1	20
	2018	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
	2019	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
Bank Maybank Syariah	2013	1	1	0	1	0	1	1	0	1	1	1	1	0	1	1	0	1	1	1	1	0	1	0	0	16
	2014	1	1	0	1	0	1	1	0	1	1	1	0	1	1	1	0	1	0	1	0	1	1	1	0	16
	2015	1	0	0	1	1	1	1	1	1	1	0	1	0	1	0	1	1	1	1	0	1	1	0	0	16
	2016	1	1	0	1	0	0	1	0	0	1	1	0	1	1	1	1	1	1	1	0	1	1	1	0	16
	2017	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1	0	1	0	20
	2018	1	0	0	1	0	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	20
	2019	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
	2013	1	1	0	1	1	1	1	1	1	1	1	0	1	1	0	0	1	1	1	0	0	1	0	0	16
	2014	1	1	0	1	0	1	0	1	1	1	1	0	1	1	1	0	1	0	1	0	1	1	1	0	16

Bank Muamalat Indonesia	2015	1	0	0	1	1	1	1	1	0	1	1	0	1	1	0	1	0	1	1	0	1	1	0	1	16	
	2016	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	0	1	0	1	0	1	0	1	0	16	
	2017	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	1	20	
	2018	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	0	20
	2019	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24
Bank Panin Dubai Syariah	2013	1	0	0	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1	0	0	0	0	16	
	2014	1	0	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	16	
	2015	1	1	0	1	1	1	1	1	1	1	1	0	1	0	1	0	1	1	1	0	0	0	1	0	16	
	2016	1	1	0	1	1	1	1	1	1	1	1	0	1	0	1	0	1	1	1	0	0	1	0	0	16	
	2017	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	0	20	
	2018	1	0	0	1	1	1	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	1	1	1	20	
	2019	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	0	20	
	2013	1	1	0	1	1	0	1	1	0	1	1	0	1	1	1	0	1	1	0	0	1	1	1	0	16	
Bank Syariah Bukopin	2014	1	1	0	1	1	1	1	0	0	1	0	1	1	1	0	1	1	0	0	1	1	1	0	16		
	2015	1	1	0	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	0	1	0	0	0	16		
	2016	1	0	0	1	1	1	1	1	1	1	0	1	0	1	0	0	0	1	1	1	1	1	0	16		
	2017	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	1	20	
	2018	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24	
	2019	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24	
	2013	1	1	0	1	1	1	1	1	1	1	0	1	1	0	0	1	1	1	0	0	0	1	0	16		

	2019	1	1	1	1	0	1	1	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	1	1	1	20
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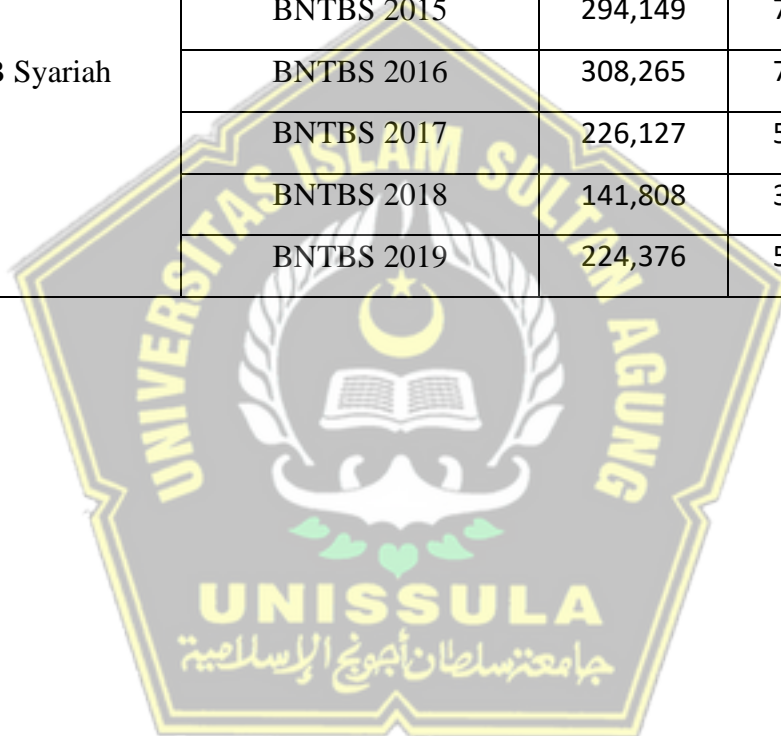
Lampiran 4. Tabulasi Data Zakat, Amal, dan ICSR

Nama Bank	Tahun	Miliar Laba Sebelum Pajak	Miliar		ICSR
			Zakat X1	Amal X2	
Bank BCA Syariah	BCAS 2013	16,8	0,42	2,00	66,667
	BCAS 2014	17,5	0,44	2,00	66,667
	BCAS 2015	31,9	0,80	2,00	83,333
	BCAS 2016	49,2	1,23	3,00	83,333
	BCAS 2017	62,2	1,56	3,00	100,000
	BCAS 2018	72,4	1,81	3,00	100,000
	BCAS 2019	83,3	2,08	3,00	100,000
Bank BNI Syariah	BNIS 2013	179,616	4,49	2,00	66,667
	BNIS 2014	220,133	5,50	2,00	66,667
	BNIS 2015	307,768	7,69	2,00	66,667
	BNIS 2016	373	9,33	3,00	83,333
	BNIS 2017	409	10,23	2,00	83,333
	BNIS 2018	550	13,75	3,00	100,000
	BNIS 2019	800	20,00	3,00	100,000
Bank BRI Syariah	BRIS 2013	183,942	4,60	2,00	66,667
	BRIS 2014	100,378	2,51	2,00	66,667
	BRIS 2015	169,069	4,23	2,00	66,667
	BRIS 2016	238,609	5,97	3,00	83,333
	BRIS 2017	150,957	3,77	3,00	83,333
	BRIS 2018	151,514	3,79	3,00	100,000
	BRIS 2019	116,865	2,92	3,00	100,000
Bank Jabar Banten Syariah	BJBS 2013	20,346	0,51	2,00	66,667
	BJBS 2014	25,466	0,64	2,00	66,667
	BJBS 2015	26,567	0,66	2,00	66,667

	BJBS 2016	30,566	0,76	2,00	66,667
	BJBS 2017	-422,889	-10,57	3,00	83,333
	BJBS 2018	37,086	0,93	3,00	100,000
	BJBS 2019	42,474	1,06	3,00	100,000
Bank Maybank Syariah	BMSI 2013	56,789	1,42	2,00	66,667
	BMSI 2014	76,584	1,91	2,00	66,667
	BMSI 2015	-391,351	-9,78	2,00	66,667
	BMSI 2016	-144,547	-3,61	2,00	66,667
	BMSI 2017	71,493	1,79	3,00	83,333
	BMSI 2018	-64,218	-1,61	3,00	83,333
	BMSI 2019	200,876	5,02	3,00	100,000
Bank Muamalat Indonesia	BMI 2013	239,35	5,98	2,00	66,667
	BMI 2014	99,04	2,48	2,00	66,667
	BMI 2015	108,91	2,72	2,00	66,667
	BMI 2016	116	2,90	2,00	66,667
	BMI 2017	60	1,50	2,00	83,333
	BMI 2018	46	1,15	3,00	83,333
	BMI 2019	26	0,65	3,00	100,000
Bank Panin Dubai Syariah	BPDS 2013	29,162	0,73	2,00	66,667
	BPDS 2014	95,729	2,39	2,00	66,667
	BPDS 2015	75,373	1,88	2,00	66,667
	BPDS 2016	27,751	0,69	2,00	66,667
	BPDS 2017	-977,8	-24,45	2,00	83,333
	BPDS 2018	21,412	0,54	3,00	83,333
	BPDS 2019	23,345	0,58	3,00	83,333
	BSB 2013	30,947	0,77	2,00	66,667
Bank Syariah Bukopin	BSB 2014	16,242	0,41	2,00	66,667
	BSB 2015	44,707	1,12	2,00	66,667
	BSB 2016	-64608	-1615,20	2,00	66,667
	BSB 2017	4,941	0,12	3,00	83,333

	BSB 2018	2,985	0,07	3,00	100,000
	BSB 2019	2,099	0,05	3,00	100,000
Bank Syariah Mandiri	BSM 2013	883,836	22,10	2,00	66,667
	BSM 2014	25,678	0,64	2,00	66,667
	BSM 2015	374,126	9,35	2,00	83,333
	BSM 2016	434,704	10,87	3,00	83,333
	BSM 2017	487,06	12,18	3,00	100,000
	BSM 2018	815,733	20,39	3,00	100,000
	BSM 2019	1715,006	42,88	3,00	100,000
Bank Mega Syariah	BMS 2013	199,738	4,99	2,00	66,667
	BMS 2014	21,27	0,53	2,00	66,667
	BMS 2015	17,156	0,43	2,00	66,667
	BMS 2016	151,023	3,78	2,00	66,667
	BMS 2017	96,432	2,41	3,00	83,333
	BMS 2018	60,713	1,52	3,00	100,000
	BMS 2019	64,546	1,61	3,00	100,000
Bank Victoria Syariah	BVS 2013	4,928	0,12	1,00	66,667
	BVS 2014	-25,049	-0,63	1,00	66,667
	BVS 2015	-31,985	-0,80	2,00	66,667
	BVS 2016	-27,883	-0,70	2,00	66,667
	BVS 2017	6,099	0,15	2,00	83,333
	BVS 2018	6,336	0,16	3,00	83,333
	BVS 2019	1,069	0,03	3,00	83,333
Bank Aceh Syariah	BAS 2013	504,53	12,61	1,00	66,667
	BAS 2014	535,831	13,40	2,00	66,667
	BAS 2015	555,332	13,88	2,00	66,667
	BAS 2016	505,646	12,64	2,00	66,667
	BAS 2017	532,687	13,32	2,00	83,333
	BAS 2018	540,281	13,51	3,00	83,333
	BAS 2019	545,85	13,65	3,00	83,333

Bank BTPN Syariah	BTPN 2013	200,34	5,01	2,00	66,667
	BTPN 2014	220,789	5,52	2,00	66,667
	BTPN 2015	250,444	6,26	2,00	66,667
	BTPN 2016	555,743	13,89	2,00	66,667
	BTPN 2017	908,698	22,72	3,00	83,333
	BTPN 2018	1299,019	32,48	2,00	100,000
	BTPN 2019	1878,249	46,96	3,00	100,000
Bank NTB Syariah	BNTBS 2013	200,678	5,02	1,00	66,667
	BNTBS 2014	230,555	5,76	2,00	66,667
	BNTBS 2015	294,149	7,35	2,00	66,667
	BNTBS 2016	308,265	7,71	2,00	66,667
	BNTBS 2017	226,127	5,65	2,00	83,333
	BNTBS 2018	141,808	3,55	2,00	83,333
	BNTBS 2019	224,376	5,61	3,00	83,333



Lampiran 5. Tabulasi Data Kinerja Keuangan

Nama Bank	Tahun	ROA
Bank BCA Syariah	BCAS 2013	1,00
	BCAS 2014	0,80
	BCAS 2015	1,00
	BCAS 2016	1,10
	BCAS 2017	1,20
	BCAS 2018	1,20
	BCAS 2019	1,20
Bank BNI Syariah	BNIS 2013	1,37
	BNIS 2014	1,27
	BNIS 2015	1,43
	BNIS 2016	1,44
	BNIS 2017	1,31
	BNIS 2018	1,42
	BNIS 2019	1,82
Bank BRI Syariah	BRIS 2013	1,15
	BRIS 2014	0,08
	BRIS 2015	0,76
	BRIS 2016	0,95
	BRIS 2017	0,51
	BRIS 2018	0,43
	BRIS 2019	0,31
Bank Jabar Banten Syariah	BJBS 2013	0,52
	BJBS 2014	0,72
	BJBS 2015	0,25
	BJBS 2016	-8,09
	BJBS 2017	-5,69
	BJBS 2018	0,54
	BJBS 2019	0,60
Bank Maybank Syariah	BMSI 2013	2,33

	BMSI 2014	0,29
	BMSI 2015	0,30
	BMSI 2016	2,63
	BMSI 2017	5,50
	BMSI 2018	1,74
	BMSI 2019	1,45
Bank Muamalat Indonesia	BMI 2013	0,27
	BMI 2014	0,17
	BMI 2015	0,20
	BMI 2016	0,14
	BMI 2017	0,04
	BMI 2018	0,08
Bank Panin Dubai Syariah	BPDS 2013	1,03
	BPDS 2014	1,99
	BPDS 2015	1,14
	BPDS 2016	0,37
	BPDS 2017	-10,77
	BPDS 2018	0,26
	BPDS 2019	0,25
	BSB 2013	0,69
Bank Syariah Bukopin	BSB 2014	0,27
	BSB 2015	-1,12
	BSB 2016	0,02
	BSB 2017	0,02
	BSB 2018	0,04
	BSB 2019	1,53
Bank Syariah Mandiri	BSM 2013	-0,04
	BSM 2014	0,56
	BSM 2015	0,59

	BSM 2016	0,59
	BSM 2017	0,88
	BSM 2018	1,69
	BSM 2019	1,14
Bank Mega Syariah	BMS 2013	1,16
	BMS 2014	1,97
	BMS 2015	2,63
	BMS 2016	1,56
	BMS 2017	0,93
	BMS 2018	0,89
	BMS 2019	0,50
Bank Victoria Syariah	BVS 2013	-0,19
	BVS 2014	-2,36
	BVS 2015	-2,19
	BVS 2016	0,36
	BVS 2017	0,32
	BVS 2018	0,05
	BVS 2019	3,44
Bank Aceh Syariah	BAS 2013	3,22
	BAS 2014	2,83
	BAS 2015	2,48
	BAS 2016	2,51
	BAS 2017	2,38
	BAS 2018	2,33
	BAS 2019	1,00
Bank BTPN Syariah	BTPN 2013	3,25
	BTPN 2014	4,23
	BTPN 2015	5,24
	BTPN 2016	8,98
	BTPN 2017	11,20

	BTPN 2018	12,40
	BTPN 2019	13,60
Bank NTB Syariah	BNTBS 2013	3,26
	BNTBS 2014	4,65
	BNTBS 2015	4,27
	BNTBS 2016	3,95
	BNTBS 2017	2,45
	BNTBS 2018	1,92
	BNTBS 2019	2,56



Lampiran 6. Hasil Olah Data

1. Hasil Statistik Deskriptif

Statistics					
		Zakat	Amal	ICSR	ROA
N	Valid	98	98	98	98
	Missing	0	0	0	0
Mean		-11.4098	2.3469	78.23137	1.3723
Median		2.4000	2.0000	66.66700	1.0000
Std. Deviation		163.93252	.55802	13.196744	3.02262
Minimum		-1615.20	1.00	66.667	-10.77
Maximum		46.96	3.00	100.000	13.60

2. Hasil Uji Normalitas ke 1

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		98
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.98982550
Most Extreme Differences	Absolute	.225
	Positive	.171
	Negative	-.225
Test Statistic		.225
Asymp. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

3. Hasil Uji Normalitas ke 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.98447423
Most Extreme Differences	Absolute	.091
	Positive	.070
	Negative	-.091
Test Statistic		.091
Asymp. Sig. (2-tailed)		.071 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

4. Hasil Uji Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	2.658	3.843		.692	.491		
	Ln_Zakat	.596	.069	.674	8.586	.000	.993	1.007
	Ln_Amal	-.699	.634	-.129	-1.102	.273	.449	2.225
	Ln_ICSR	-.633	.969	-.076	-.653	.515	.449	2.226

a. Dependent Variable: Ln_ROA

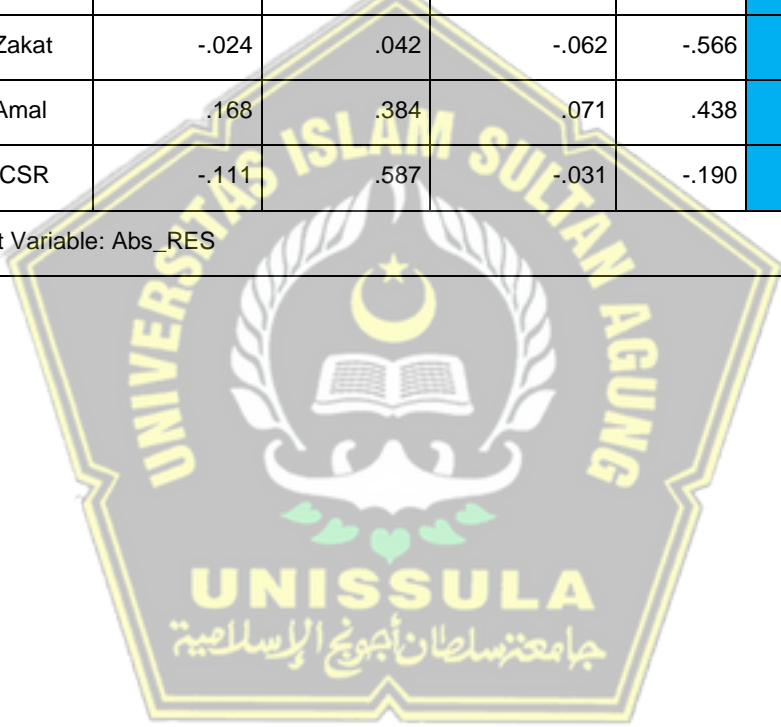
5. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.701 ^a	.492	.474	1.00211	.736

a. Predictors: (Constant), Ln_ICSR, Ln_Zakat, Ln_Amal
b. Dependent Variable: Ln_ROA

6. Hasil Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.144	2.329		.491	.625
	Ln_Zakat	-.024	.042	-.062	-.566	.573
	Ln_Amal	.168	.384	.071	.438	.663
	Ln_ICSR	-.111	.587	-.031	-.190	.850
a. Dependent Variable: Abs_RES						



7. Hasil Uji Regresi Linear Berganda

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	2.658	3.843		.692	.491
	Ln_Zakat	.596	.069	.674	8.586	.000
	Ln_Amal	-.699	.634	-.129	-1.102	.273
	Ln_ICSR	-.633	.969	-.076	-.653	.515

a. Dependent Variable: Ln_ROA

8. Hasil Uji Anova

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	80.728	3	26.909	26.796	.000 ^b
	Residual	83.350	83	1.004		
	Total	164.078	86			

a. Dependent Variable: Ln_ROA

b. Predictors: (Constant), Ln_ICSR, Ln_Zakat, Ln_Amal

9. Hasil Uji Hasil Koefisien Determinasi (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.701 ^a	.492	.474	1.00211

a. Predictors: (Constant), Ln_ICSR, Ln_Zakat, Ln_Amal

10. Hasil Uji Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.658	3.843		.692	.491
	Ln_Zakat	.596	.069	.674	8.586	.000
	Ln_Amal	-.699	.634	-.129	-1.102	.273
	Ln_ICSR	-.633	.969	-.076	-.653	.515

a. Dependent Variable: Ln_ROA

