ABSTRACT

This study aimed to analyze disclosure of the Islamic Banking CSR in the 2018-2020 period by using the Social Performance Indicators (SPI). This study uses the CSR disclosure model developed by Luthfi Hamidi which is the combination of several previous theories and literatures. The SPI index present as a CSR disclosure with a wider framework than the previous research.

This study uses data analysis with qualitative methods combined with weighting systems and RDAP scale. This study uses secondary data from an annual report gathered through the official website of each banking. The sample of this study consisted of Bank Aceh Syariah, Bank NTB Syariah, Bank Mega Syariah, BTPN Syariah, BCA Syariah, BNI Syariah, and Bank Syariah Mandiri.

The results of this study showed that most banks to get Proactive rankings in vulnerable to score 61% - 100% with the first rank for BNI Syariah, Bank Syariah Mandiri, Bank Aceh Syariah, BTPN Syariah, Bank NTB Syariah and BCA Syariah. While Bank Mega Syariah got an accommodative rank with a score of 55%. The dimensions of Governance are the most disciplined dimensions while the Client dimension is the least dimension of revealed.

Key words: CSR, SPI, Disclosure, Ranking