

ABSTRACT

Social performance is related to the results achieved by the company because of its social concerns and fields. Social performance refers to the implementation of corporate social responsibility. Several studies have found that the social impact of Islamic banking performance is less visible in its practice. This study aims to analyse the social performance of Islamic banks in Indonesia and Malaysia in 2018 to 2020.

The method used is content analysis with Social Performance Indicators which consists of six dimensions, namely religiosity, environment, community, governance, employees, clients/customers, which is then expressed with an RDAP scale (Responsive, Defensive, Accomodative, Proactive). The data used is secondary data from the annual report on each Islamic bank's website. The research sample consists of Bank Syariah Mandiri (BSM), Bank BNI Syariah (BNIS), Bank Muamalat Indonesia (BMI), Bank BRI Syariah (BRIS), Bank Islam Malaysia Berhad (BIMB), Hong Leong Islamic Bank Berhad (HLISB), Affin Islamic Bank Berhad (AIBB), and Bank Muamalat Malaysia Berhad (BMMB).

The results of this study showed that BSM, BNIS, BMI, BRIS, BIMB, HLISB, BMMB obtained Proactive (P) rating and AIBB obtained Accomodative (A) rating. Islamic banks with the highest to lowest performance scores are BMMB, BNIS, BMI, BIMB, BSM, BRIS, HLISB, and AIBB. Overall, Islamic banks in Indonesia have a higher social performance score than Islamic banks in Malaysia. The community dimension becomes the dimension with the highest score and the dimension with the lowest score is the client/customer dimension.

Keywords: Social Performance, Islamic Bank, Social Performance Indicators