

## **ABSTRACT**

*Corporate social responsibility disclosure of Sharia Bank is an evidence of sharia principles compliance and the fulfillment of stakeholder information needs. This study aimed to analyze the influence of political right and civil liberties, Muslim population, Islamic governance score, and investment account holder on corporate social responsibility disclosure level. The measurement of this study is used the disclosure index of B. Maali, Casson, & Napier (2006), consisting of 32 items grouped into nine major categories and one additional category.*

*The population of this study are Sharia Banks in Southeast Asia based on the distribution map presented by Islamic Banker 2017. The population members consist of 57 sharia banks, spread across five countries. Purposive sampling method is used and resulted 30 objects of sharia bank from five countries, Indonesia (11), Malaysia (16), Brunei Darussalam (1), Philippines (1), Thailand (1) during 2014-2016 period. The analysis method are used descriptive statistics and multiple regression analysis with classical assumption test.*

*The result of this study shows that political right and civil liberties has a negative and significant influence on corporate social responsibility disclosure of sharia banks level. The Muslim population has a positive and significant influence on corporate social responsibility disclosure of sharia banks level. Islamic governance score has a positive and significant influence on corporate social responsibility disclosure of sharia banks level. Investment account holders have a negative and insignificant influence on corporate social responsibility disclosure of sharia banks level. The conclusion, 55,8% of corporate social responsibility disclosure of sharia banks are influenced by variable of political right and civil liberties, Muslim population, Islamic governance score, and investment account holder, while 44,2% are influenced by other factors outside of study.*

*Keywords: CSR disclosure, political right and civil liberties, Muslim population, Islamic governance score, investment account holders*