

## **ABSTRACT**

*In Islamic banks, the disclosure aspect of corporate social responsibility is a form of obedience to Islamic law because it shows the benefits that the company provides to its environment. This study aims to determine how the comparison of social responsibility disclosure between sharia banks in Indonesia. This study refers to the theme of disclosure developed by Aribi and Gao (2010) with seven themes of disclosure.*

*This study use the annual report of Islamic Bank in Indonesia in 2014. This research using content analysis method. The results showed that Bank Syariah Mandiri has the highest score of corporate social responsibility disclosure. Meanwhile, Bank Victoria Syariah has the lowest score of corporate social responsibility disclosure.*

*Keywords: CSR Disclosure, Corporate Social Responsibility, Islamic Bank*