

ABSTRACT

This study has a purpose to analyze level of corporate social responsibility disclosure by Islamic banks in Southeast Asia are they affected by factors such as political and social repression, proportion of muslim population, IG-SCORE, and proportion of IAH funds using firm size as control variable.

The banks that taken as study population is Islamic banks in Southeast Asia countries namely Brunei Darussalam, Philippines, Indonesia, Malaysia, and Thailand during the period 2013-2015 with the collection of samples using purposive sampling method and obtained 24 Islamic banks that fit the criteria. Multiple linear regression of SPSS version 21 have been selected as an analytical tool.

Through the result, this study found that corporate social responsibility disclosure on Islamic banks in Southeast Asia positively and significantly influenced by muslim population in the country as well as the qualifications of the Sharia Supervisory Board which is measured through the variable IG-SCORE. Whereas for political and social repression and proportion of IAH funds did not affect the level of corporate social responsibility disclosure on Islamic banks in Southeast Asian.

Keywords: CSR, Corporate Social Responsibility, Islamic Bank, Southeast Asia, Political and Social Repression, Muslim Population, IG-SCORE, IAH, Firm Size.