

## **ABSTRACT**

*Corporate Social Responsibility Disclosure of Sharia Bank is the realization of CSR programs which is dominantly shown by its goal to empower the society. There is no difference between both sharia and conventional bank in case of their CSR's goals. Therefore, Sharia bank's CSR needs to emphasize the concept of Social Maslaha in its design and implementation. This research aims to understand and analyze any information regarding social responsibility told by sharia banks and the reconstruction of Sharia bank's CSR report using Social Maslaha concept as the basis.*

*This research was conducted using qualitative method and semiotic approach. The data were gathered from CSR disclosure of Bank Muamalat Indonesia (BMI), Bank Syariah Mandiri (BSM), and Bank Rakyat Indonesia Sharia (BRIS). The additional data was also collected from interview results of some informants such as Brand Development officer of BSM, Executive Director of LAZNAS, Economic researcher of LIPI, Account Manager of BMI branch Kalimantan, Scholarship receiver of Yayasan Kader Surau, and Manager of KJKS MitraMuamalat Semarang.*

*The result of this research showed that sharia bank already disclosed their CSR activities with their own characteristic, yet the CSR disclosure of sharia bank hadn't stressed on effect posed by sharia bank activities. Moreover, Sharia bank still failed to fulfill the principle of transparency regarding sustainable development of CSR reporting. In order to do the reconstruction, the concept of Social Maslaha underlined in three points, which are; community empowerment, project sustainability, and delivery of information related to the ongoing programs. The reconstruction of CSR disclosure using Social Maslaha concepts were supposed to be done gradually; CSR's meaning, CSR's program, and CSR's information delivery. CSR's meaning was focused on increasing the quality of human resources which create snowball effect on sharia industry. This meaning is implemented on CSR programs which are focused on community development. The result of these program's activities need to be delivered by stressing on program consistency, long-term goals, and transparency of CSR report of sharia bank.*

*Keywords: sharia bank, CSR, CSR report, reconstruction, and social maslaha*