

ABSTRACT

This study aims to analyze the reporting of corporate social responsibility (CSR) in Islamic banking based on shariah enterprise theory. CSR implementation based on shariah enterprise theory was analyzed by using Habermas' Theory of Communication Action.

The research was done by analyzing how the Bank Syariah Mandiri (BSM) and Bank Muamalat Indonesia (BMI) report their corporate social responsibility. This study uses a semiotic analysis methods based on the disclosure of social responsibility items based on shariah enterprise theory.

This study shows that the act of social responsibility reporting by BSM and BMI are still influenced by their own interests. Interests are mainly influenced by money and power. The role of 'principle' is not very visible in the way of their social responsibility reporting.

Keywords: CSR, corporate social responsibility, shariah enterprise theory, Islamic banks, Theory of Communication Action, Habermas, Bank Syariah Mandiri, Bank Muamalat.