ABSTRACT

This study aims to test the influence of Islamic Sustainability Disclosure which consists of governance dimension, economic dimension, environmental dimension and social dimension on sharia bank performance with Sharia comformity and profitability approach in Sharia banking industry in Southeast Asia. The age of the bank, bank capital and ownership of Isntitusi are used as variable controls. Sharia comformity and profitability is a measure of sharia bank performance by combining conventional financial ratios with sharia ratios. By using secondary data obtained from the website there are 35 Sharia banks from 6 countries in Southeast Asia (Indonesia, Malaysia, Brunei Darussalam, Thailand, Singapore, Philippines) there are 106 samples to be processed. Data processing using SPSS 22. The results revealed that the governance dimension and social dimension in Islamic sustainability disclosure have no influence on the performance of Sharia banks. While the economic dimension and environmental dimension in Islamic sustainability disclosure has a significant influence on the performance of Sharia banks. This research contributes in adding research literature on sustainability disclosure in Islamic perception of sharia bank performance that is still limited.

Keywords: (Islamic sustainability disclosure, GRI, Kinerja bank syariah, Sharia comformity and profitability, Asia Tenggara)