

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Islamic Governance*, mekanisme *Corporate Governance* dan *return on assets* (ROA) pada pengungkapan *corporate social responsibility* (CSR). Subyek dalam penelitian ini menggunakan Bank Umum Syariah (BUS) yang terdaftar di Bank Indonesia periode 2010 – 2013, yang dianalisis dengan menggunakan analisis regresi. Temuan penelitian ini menunjukkan bahwa *Islamic Governance*, anggota komite audit, proporsi dewan komisaris independen, anggota dewan komisaris, dan frekuensi rapat dewan komisaris berpengaruh terhadap *corporate social responsibility* (CSR). Temuan ini juga menunjukkan bahwa kepemilikan institusional dan *return on assets* (ROA) tidak signifikan pada pengungkapan *corporate social responsibility* (CSR).

Kata kunci: *Islamic Governance*, mekanisme *Corporate Governance*, *Return on Assets* (ROA) dan *Corporate Social Responsibility* (CSR)

## ABSTRACT

*The purpose of this study is to find out the effect of Islamic Governance, corporate governance mechanisms and return on assets (ROA) on corporate social responsibility (CSR) disclosure. Subject of this research are Islamic commercial banks which listed in Indonesia Bank from 2010 – 2013. The analysis of this research is using regression analysis. The finding of this research shows that Islamic Governance, audit committee, the proportion of independent board of commissioners, the board of commissioners size and board of commissioners meeting frequency effect to corporate social responsibility (CSR) disclosure. We also find that institutional ownership and return on assets (ROA) do not have influence.*

*Keywords: Islamic governance, corporate governance mechanisms, return on assets (ROA) and corporate social responsibility (CSR) disclosure*

