

## RINGKASAN

**HATTA SETIABUDHI**, Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Jenderal Soedirman Purwokerto, Analisis Pengaruh Pengungkapan *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility*, Dan *Islamic Ethical Identity* Terhadap Kinerja Keuangan (Studi Empiris Pada Bank Syariah Di Indonesia Dan Malaysia). Pembimbing I Prof. Drs. Bambang Agus Pramuka ,MA,Ph.D,Ak. Pembimbing II Dr. Wita Ramadhanti, S.E., M.S.A., Akt.

Tujuan dari penelitian ini adalah untuk menguji pengaruh *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility* dan *Islamic Ethical Identity* terhadap kinerja keuangan bank syariah di Indonesia dan Malaysia. Penelitian ini juga menguji perbedaan pengungkapan *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility* dan *Islamic Ethical Identity* antara perbankan syariah di Indonesia dan Malaysia. Penelitian ini menggunakan data sekunder yang dianalisis menggunakan metode regresi linear berganda dan uji beda independent t-test. Teknik pengambilan sampel menggunakan *purposive sampling*. Jenis penelitian ini adalah penelitian korelasional dengan pendekatan kuantitatif. Penelitian ini dilakukan dengan menggunakan data laporan keuangan dari tahun 2013 sampai 2017 yang dipublikasikan di *website* masing-masing perusahaan.

Hasil penelitian ini menunjukkan bahwa pengungkapan *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility* dan *Islamic Ethical Identity* tidak berpengaruh terhadap kinerja keuangan di Indonesia. Sementara hanya pengungkapan *Islamic Ethical Identity* yang berpengaruh terhadap kinerja keuangan di Malaysia. Hasil uji beda menunjukkan bahwa terdapat perbedaan pengungkapan *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility* dan *Islamic Ethical Identity* antara perbankan syariah di Indonesia dan Malaysia.

**Kata kunci:** *Islamic Corporate Governance*, *Islamic Corporate Social Responsibility*, *Islamic Ethical Identity*, kinerja keuangan, Indonesia, Malaysia.

## SUMMARY

**HATTA SETIABUDHI**, *Master of Accounting Program Faculty of Economics and Business Universitas Jenderal Soedirman Purwokerto, Analysis of the influence of Islamic Corporate Governance disclosures, Islamic Corporate Social Responsibility, and Islamic Ethical Identity on financial performance (empirical study on Islamic Bank in Indonesia and Malaysia. Supervisor I Prof. Drs. Bambang Agus Pramuka ,MA,Ph.D,Ak. Supervisor II Dr. Wita Ramadhanti, S.E., M.S.A., Akt.*

*The purpose of this study to provide empirical evidence of the influence of Islamic Corporate Governance, Islamic Corporate Social Responsibility and Islamic Ethical Identity on financial performance of Islamic Bank in Indonesia and. This study also examine the differences of Islamic Corporate Governance, Islamic Corporate Social Responsibility and Islamic Ethical Identity between Islamic Bank in Indonesia and Malaysia. This study used secondary data which analyzed with regression analysis and Independent t-test. The sampling technique uses purposive sampling. This type of research is correlational research with a quantitative approach. This study used annual report data from 2013-2017 which published in each Islamic Bank sample in this study.*

*The regression results analysis showed that the disclosure of Islamic Corporate Governance, Islamic Corporate Social Responsibility and Islamic Ethical Identity have no significant effect on financial performance in Indonesia. Only just Islamic Ethical Identity have significant effect on financial performance in Malaysia. The independent t-test result showed that there are differences on Islamic Corporate Governance, Islamic Corporate Social Responsibility and Islamic Ethical Identity between Islamic Bank in Indonesia and Malaysia.*

**keywords:** *Islamic Corporate Governance, Islamic Corporate Social Responsibility , Islamic Ethical Identity, financial performance, Indonesia, Malaysia.*