

ABSTRACT

This study aims to analyze the reporting of corporate social responsibility (CSR) in Islamic banking based on the concept of shariah enterprise theory. The research was done by analyzing how the BPRS Bhakti Sumekar do their corporate social responsibility .

This study uses an observation method, interview method and documentation methode of staff who work in CSR which then was analysed based on the disclosure of social responsibility under the sharia enterprise theory. These results show that the social responsibility reporting of PT. BPRS Bhakti Sumekar is still very limited, which is done with voluntarily, and still far from complying with sharia enterprise theory.

Keywords: *Corporate Social Responsibility, Islamic bank, Shariah Enterprise Theory, PT. BPRS Bhakti Sumekar.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi tanggung jawab sosial perusahaan (*Corporate Social Responsibility/CSR*) pada perbankan syariah berdasarkan konsep *shariah enterprise theory*. Penelitian ini dilakukan dengan menganalisis bagaimana BPRS Bhakti Sumekar melaksanakan tanggung jawab sosial perusahaannya.

Penelitian ini menggunakan metode observasi, metode Interview dan metode dokumentasi terhadap pihak – pihak yang bertanggung jawab dalam pelaksanaan CSR dan analisis didasarkan pada item - item pengungkapan tanggung jawab sosial berdasarkan *shariah enterprise theory*. Hasil penelitian ini menunjukkan bahwa implementasi CSR pada PT. BPRS Bhakti Sumekar masih sangat terbatas, dilakukan secara sukarela, serta masih jauh dari sesuai dengan *shariah enterprise theory*.

Kata kunci: *Corporate Social Responsibility*, bank syariah, *Shariah Enterprise*