

ABSTRAK

Warninda, *Islamic Corporate Social Responsibility (ICSR)*, *Good Corporate Governance (GCG)* dan *Gender Diversity* terhadap Kinerja Keuangan Perusahaan (Studi Kasus pada Bank Umum Syariah di Indonesia Tahun 2015-2019). Dibawah bimbingan Dr. Prasetyono, S.E., M.Si., Ak.

Tujuan dilakukannya penelitian ini yaitu untuk menguji pengaruh *Islamic Corporate Social Responsibility (ICSR)*, *Good Corporate Governance (GCG)* yang diproksikan dengan Dewan Direksi, Komite Audit dan Komisaris Independen, serta *Gender Diversity* terhadap kinerja keuangan Bank Umum Syariah yang diukur menggunakan *Return on Asset (ROA)*.

Populasi yang dipakai pada penelitian ini yaitu Perbankan Syariah di Indonesia periode 2015-2019 berdasarkan data Otoritas Jasa Keuangan (OJK). Sampel yang dipakai yaitu Bank Umum Syariah di Indonesia periode 2015-2019 berdasarkan Otoritas Jasa Keuangan (OJK). Jumlah sampel yang diperoleh pada penelitian ini berjumlah 13 Bank Umum Syariah (BUS) dengan jumlah data 65 *annual report*.

Metode pemilihan sampel yang dipakai pada penelitian ini menggunakan metode *purposive sampling* atau penentuan sampel berdasarkan beberapa kriteria tertentu. Teknik analisis data yang dipakai pada penelitian ini yaitu analisis regresi linier berganda yang diuji dengan menggunakan SPSS versi 20. Hasil uji penelitian menunjukkan bahwa secara parsial variabel *Gender Diversity* berpengaruh positif terhadap kinerja keuangan Bank Umum Syariah. Sedangkan variabel *Islamic Corporate Social Responsibility (ICSR)*, dewan direksi, komite audit dan komisaris independen berpengaruh negatif terhadap kinerja keuangan Bank Umum Syariah.

Kata Kunci: *Islamic Corporate Social Responsibility*, Dewan Direksi, Komite Audit, Komisaris Independen, *Gender Diversity*, *ROA*.

ABSTRACT

Warninda, Islamic Corporate Social Responsibility (ICSR), Good Corporate Governance (GCG) and Gender Diversity on Corporate Financial Performance (Case Study on Islamic Commercial Banks in Indonesia 2015-2019). Under the guidance of Dr. Prasetyono, S.E., M.Si., Ak.

The purpose of this study is to examine the effect of Islamic Corporate Social Responsibility (ICSR), Good Corporate Governance (GCG) as proxied by the Board of Directors, Audit Committee and Independent Commissioner, and Gender Diversity on the financial performance of Islamic Commercial Banks as measured by Return on Assets (ROA).

The population used in this study is Islamic Banking in Indonesia for the 2015-2019 period based on data from the Financial Services Authority (OJK). The sample used is Islamic Commercial Banks in Indonesia for the 2015-2019 period based on the Financial Services Authority (OJK). The number of samples obtained in this study amounted to 13 Islamic Commercial Banks (BUS) with a total of 65 annual reports.

The sample selection method used in this study used a purposive sampling method or sample determination based on certain criteria. The data analysis technique used in this study is multiple linear regression analysis which was tested using SPSS version 20. The test results showed that partially the Gender Diversity variable had a positive effect on the financial performance of Islamic Commercial Banks. While the variable Islamic Corporate Social Responsibility (ICSR), the board of directors, audit committee and independent commissioners have a negative effect on the financial performance of Islamic Commercial Banks.

Keywords: Islamic Corporate Social Responsibility, Board of Directors, Audit Committee, Independent Commissioner, Gender Diversity, ROA.