

## DAFTAR PUSTAKA

- Abdallah, M. ben, & Bahloul, S. (2021). Disclosure, Shariah governance and financial performance in Islamic banks. *Asian Journal of Economics and Banking*, 5(3), 234–254. <https://doi.org/10.1108/ajeb-03-2021-0038>
- Adisaputra, F. T., & Kurnia, F. (2021). Pengaruh Islamic Social Reporting (ISR) terhadap Kinerja Keuangan pada Bank Umum Syariah di Indonesia. *YUME : Journal of Management*, 4(1). <https://doi.org/10.37531/yum.v11.76>
- Ajija, Wulansari, D., Setianto, R. H., & Primanthi, M. R. (2011). *Smart Ways to Master EViews*.
- Ajili, H., & Bouri, A. (2018). Corporate governance quality of Islamic banks: measurement and effect on financial performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 11(3), 470–487. <https://doi.org/10.1108/IMEFM-05-2017-0131>
- Amelia, D. R. (2020). *Pengaruh Islamicity Performance Index Terhadap Profitabilitas Bank Syariah Di Indonesia*.
- Arshad, R., Othman, S., & Othman, R. (2012). Islamic Corporate Social Responsibility, Corporate Reputation and Performance. *International Journal of Economics and Management Engineering*, 6(4).
- Asrori. (2014). Implementasi Islamic Corporate Covernance dan Implikasinya Terhadap Kinerja Bank Syariah. *Jurnal Dinamika Akuntansi* , 6(1).
- Astutik, P. (2015). *Pengaruh Tingkat Kesehatan Bank Menurut Risk Based Bank Rating terhadap Kinerja Keuangan (Studi pada Bank Umum Syariah di Indonesia)* [Skripsi Program S1]. Universitas Brawijaya.
- Azam, M., Akhtar, J., Ali, S. A., & Mohy-Ud-Din, K. (2019). The moderating role of Shariah compliance on the relationship between firm profitability and CSR activities: An ethical obligation. *International Journal of Ethics and Systems*, 35(4), 709–724. <https://doi.org/10.1108/IJOES-02-2019-0039>
- Badjuri, A., Jaeni, & Kartika, A. (2021). Peran Corporate Social Responsibility Sebagai Pemoderasi Dalam Memprediksi Profitabilitas dan Ukuran Perusahaan Terhadap Agresivitas Pajak Di Indonesia: Kajian Teori

- Legitimasi. *JBE: Jurnal Bisnis Dan Ekonom*, 28(1), 1–19.  
<https://www.unisbank.ac.id/ojs>;
- Berger, A. N., Boubakri, N., Guedhami, O., & Li, X. (2019). Liquidity creation performance and financial stability consequences of Islamic banking: Evidence from a multinational study. *Journal of Financial Stability*, 44.  
<https://doi.org/10.1016/j.jfs.2019.100692>
- Budiman. (2017). *Pengaruh sharia compliance dan islamic corporate governance terhadap kinerja keuangan bank umum syariah di Indonesia periode 2012-2016* [Bachelor's thesis]. UIN Syarif Hidayatullah Jakarta.
- Desta, S. Y., Subagiyo, R., & Usdeldi. (2022). Pengaruh Sharia Compliance Terhadap Kinerja Keuangan Dengan Mediasi Kinerja Maqashid Syariah Pada Perbankan Syariah. *An-Nisbah: Jurnal Ekonomi Syariah*, 9(1), 25–43.  
<https://doi.org/10.1007/s11123-009-0165-3>
- Dewanata, P. , H. & A. G. N. (2016). The Effect of Intellectual Capital and Islamicity Performance Index to the Performance of Islamic Bank in Indonesia 2010-2014 Periods. *Jurnal Riset Manajemen Sains Indonesia*, 7(2).
- Dewi, P. P., & Baswarasasika, I. D. G. (2021). Efektivitas Pengungkapan Corporate Social Responsibility, Leverage Operasi, Umur Perusahaan Dan Tingkat Inflasi Terhadap Profitabilitas Perusahaan. *JUARA (Jurnal Riset Akuntansi)*, 11(2).
- Djuwita, D., Eka Setiowati, N., & Kulsum, U. (2019). The Influence of Sharia Compliance and Islamic Corporate Governance on Financial Performance of Sharia Commercial Bank. *AL-AMWAL: Jurnal Ekonomi Dan Perbankan Syari'ah*, 11(2), 205–220. <https://doi.org/10.24235/amwal.v11i2.4072>
- Fahmi, I. (2014). *Analisis Kinerja Keuangan*.
- Falikhatun, & Assegaf, Y. U. (2012). *Bank Syariah Di Indonesia: Ketaatan Pada Prinsip-Prinsip Syariah Dan Kesehatan Finansial*. CBAM.
- Farida, A. (2018). Pengaruh Penerapan Good Corporate Governance Dan Pengungkapan Islamic Social Reporting Terhadap Kinerja Keuangan Perbankan Syariah Di Indonesia. *MALIA: Jurnal Ekonomi Islam*, 10(1).  
<http://yudharta.ac.id/jurnal/index.php/malia>

- Fauziah, K., & Yudho, P. (2013). Analisis Pengungkapan Tanggung Jawab Sosial Perbankan Syariah Di Indonesia Berdasarkan Islamic Social Reporting Indeks. *Jurnal Dinamika Akuntansi*, 5(1).
- Hadinata, S. (2019). Islamic Social Reporting Index Dan Kinerja Keuangan Pada Perbankan Syariah Di Indonesia. *EkBis: Jurnal Ekonomi Dan Bisnis*, 2(1), 72–95.
- Hameed, S., Wirman, A., Alrazi, B., Nazli, M., & Pramono, S. (2004). Alternative Disclosure & Performance Measures For Islamic Banks. *In Second Conference on Administrative Sciences: Meeting the Challenges of the Globalization Age, King Fahd University of Petroleum & Minerals, Dhahran, Saudi Arabia (Pp. 19-21)*.
- Hamsyi, N. F. (2019). The impact of good corporate governance and Sharia compliance on the profitability of Indonesia's Sharia banks. *Problems and Perspectives in Management*.
- Haniffa, R. (2002). Social Reporting Disclosure An Islamic Perspective. *Management & Accounting Research*, 1(2).
- Harahap, Z. F. (2020). *Pengaruh Sharia Compliance Dan Islamic Corporate Governance Terhadap Kinerja Keuangan Bank Umum Syariah Di Indonesia Periode 2012-2018* [Bachelor's thesis]. Institut Agama Islam Negeri.
- Hartawati, E., Sulindawati, N., & Kurniawan, P. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas, Kinerja Sosial, Kinerja Lingkungan Dan Komite Audit Terhadap Pengungkapan Islamic Social Reporting (ISR) Pada Perusahaan Yang Terdaftar Di Jakarta Islamic Index (JII) Periode Tahun 2014-2016. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*.
- Heder, & Priyadi, M. P. (2017). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Variabel Pemoderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 6(7).
- Hernaeny, U. H. (2021). *Pengantar Statistika 1*. Media Sains Indonesia.
- Hussain, A., Khan, M., Rehman, A., Sahib Zada, S., Malik, S., Khattak, A., & Khan, H. (2021). Determinants of Islamic social reporting in Islamic banks of Pakistan. *International Journal of Law and Management*, 63(1), 1–15. <https://doi.org/10.1108/IJLMA-02-2020-0060>

- Janang, J. S., Joseph, C., & Said, R. (2020). Corporate Governance And Corporate Social Responsibility Society Disclosure: The Application Of Legitimacy Theory. *International Journal of Business and Society*, 21(2), 660–678.
- Kartikasari, M., & Wahyuati, A. (2014). Penilaian Kinerja Keuangan Menggunakan Analisis Rasio Pada Bank Mandiri Di BEI. *Jurnal Ilmu & Riset Manajemen*, 3(11).
- Kasih, M. C., & Dewi, V. S. (2021). Does Financial Performance Moderate Islamic Corporate Governance and Islamic Social Reporting? *Jurnal Ilmiah Ekonomi Islam*, 7(03), 1561–1572. <https://doi.org/10.29040/jiei.v7i3.2886>
- Kasmir. (2019). *Analisis Laporan Keuangan* (Cetakan Keduabelas). PT Raja Grafindo Persada.
- Khan, I., & Zahid, S. N. (2020). The impact of Shari'ah and corporate governance on Islamic banks performance: evidence from Asia. *International Journal of Islamic and Middle Eastern Finance and Management*, 13(3), 483–501. <https://doi.org/10.1108/IMEFM-01-2019-0003>
- Khasanah, U., Qurrota A'yun, I., Afandi, M. A., Maestri, S. S., Dahlan, A., & Metro, U. M. (2022). Analisis Pengaruh Car, Npf, Fdr, Dan Bopo Terhadap Profitabilitas Bank Umum Syariah Di Indonesia. *Derivatif: Jurnal Manajemen*, 16(2).
- Khasanah, Z., & Yulianto, A. (2015). Islamic Corporate Governance Dan Pengungkapan Islamic Social Reporting Pada Bank Umum Syariah. *Accounting Analysis Journal (AAJ)*, 4(4). <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Kinesti, N., Dewi, R. R., & Wijayanti, A. (2020). Pengaruh Ukuran Perusahaan Terhadap Profitabilitas Dengan Likuiditas, Pertumbuhan Penjualan, Umur Perusahaan Sebagai Variabel Kontrol. *Jurnal Riset Akuntansi*, 12(2).
- Kurniawati, M., & Yaya, R. (2017). Pengaruh Mekanisme Corporate Governance, Kinerja Keuangan dan Kinerja Lingkungan terhadap Pengungkapan Islamic Social Reporting. *Jurnal Akuntansi Dan Investasi*, 18(2). <https://doi.org/10.18196/jai.180280>

- Lestari, S. (2020). Pengaruh Sharia Compliance Dan Islamic Corporate Governance Terhadap. *Al-Sharf: Jurnal Ekonomi Islam*. <https://creativecommons.org/licenses/by-sa/4.0/>
- M. Anwar, S., Junaidi, J., Salju, S., Wicaksono, R., & Mispriyanti, M. (2020). Islamic bank contribution to Indonesian economic growth. *International Journal of Islamic and Middle Eastern Finance and Management*, 13(3), 519–532. <https://doi.org/10.1108/IMEFM-02-2018-0071>
- Mahrani, M., & Soewarno, N. (2018). The effect of good corporate governance mechanism and corporate social responsibility on financial performance with earnings management as mediating variable. *Asian Journal of Accounting Research*, 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Majid, M. S. Abd., & Ulina, S. (2020). Does the 2008-global financial crisis matter for the determinants of conventional and Islamic banking performances in Indonesia? *Jurnal Ekonomi & Keuangan Islam*, 6(2), 77–90. <https://doi.org/10.20885/jeki.vol6.iss2.art1>
- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda (Studi Kasus Penyusunan Persamaan Allometrik Kenari Muda. *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342.
- Meilani, R. T. (2020). *Pengaruh Sharia Compliance Dan Islamic Corporate Identity Terhadap Kinerja Keuangan Pada Bank Umum Syariah Indonesia* [Bachelor's thesis]. Universitas Islam Negeri Syarif Hidayatullah.
- Muhammad, R., Mangawing, M. A., & Salsabilla, S. (2021). The influence of intellectual capital and corporate governance on financial performance of Islamic banks. *Jurnal Ekonomi & Keuangan Islam*, 7(1), 77–91. <https://doi.org/10.20885/JEKI.vol>
- Munandar, A. (2017). Analisis Regresi Data Panel Pada Pertumbuhan Ekonomi Di Negara-Negara Asia. *Jurnal Ilmiah Ekonomi Global Masa Kini*, 8(1).
- Munifatussa'idah, A. (2021). Sharia Compliance, Islamic Corporate Governance, Intellectual Capital, and Earning Management toward Financial Performance in Indonesia Islamic Banks. *IQTISHADIA*, 14(2), 251. <https://doi.org/10.21043/iqtishadia.v14i2.10152>

- Narayan, P. K., & Phan, D. H. B. (2019). A survey of Islamic banking and finance literature: Issues, challenges and future directions. *Pacific Basin Finance Journal*, 53, 484–496. <https://doi.org/10.1016/j.pacfin.2017.06.006>
- Nasution, A. A., Lubis, A. F., & Fachrudin, K. A. (2019). Sharia Compliance and Islamic Social Reporting on Financial Performance of the Indonesian Sharia Banks. *Advances in Social Science, Education and Humanities Research*, Volume 292.
- Nurjannah, D. F., Pramono, S. E., & Ali, M. (2020). Pengaruh Sharia Compliance Terhadap Kinerja Perbankan Syariah. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 13(2), 165–174. <https://doi.org/10.15408/akt.v13i2.14272>
- Othman, R., Thani, A. M., & Ghani, E. K. (2009). Determinants of Islamic Social Reporting Among Top Shariah-Approved Companies in Bursa Malaysia. © *Research Journal of International Studies-Issue*, 12, 4.
- Praja, N. B. A., & Hartono, U. (2019). Pengaruh Ukuran Perusahaan, Capital Adequacy Ratio, Loan To Deposit Ratio, dan Non-Performing Loan Terhadap Profitabilitas Bank Umum Swasta Nasional Devisa Yang Terdaftar Di Indonesia Periode 2012-2016. *Jurnal Ilmu Manajemen – Jurusan Manajemen Fakultas Ekonomi Universitas Negeri Surabaya*.
- Prayogo, B., & Eka Yudiana, F. (2022). The Effect Of Zakat Performing Ratio On Financial Performance Of Sharia Commercial Banks Moderated By Sharia Banking Company Size (Study on Islamic Commercial Banks 2016-2020 Period). *BURSA, Jurnal Ekonomi Dan Bisnis*.
- Priyastama, R. (2017). *SPSS pengolahan data & analisis data*. Start Up.
- Probohudono, A. N., Nugraheni, A., & Nurrahmawati, A. (2022). Comparative analysis of QISMUT+3's Islamic corporate social responsibility. *Journal of Islamic Marketing*, 13(7), 1436–1456. <https://doi.org/10.1108/JIMA-05-2020-0146>
- Puspawati, D., Wijayanti, R., & Abas, N. I. (2020). Islamic Social Reporting (ISR) Disclosure: Financial Performance Factor. *Sriwijaya International Journal Of Dynamic Economics And Business*, 4(3), 229. <https://doi.org/10.29259/sijdeb.v4i3.229-240>

- Puteri, D. R., Meutia, I., & Yuniartie, E. (2014). Pengaruh Pembiayaan Mudharabah Musyarakah. *AKUNTABILITAS: Jurnal Penelitian Dan Pengembangan Akuntansi Vol. 8*.
- Retnaningsih, S., Hariyanti, W., & Astuti, T. P. (2019). Pengaruh Pengungkapan Islamic Social Reporting (ISR) terhadap Kinerja Keuangan pada Perbankan Syariah di Indonesia. *AKTSAR: Jurnal Akuntansi Syariah, 2(2)*, 169–186.
- Riadi, I. H. (2013). *Pengaruh Coorporate Governance Terhadap Pengungkapan Pertanggungjawaban Sosial Islami (Islamic Corporate Social Responsibility) Pada Perbankan Syariah di Indonesia*.
- Rodriguez-Fernandez, M. (2016). Social responsibility and financial performance: The role of good corporate governance. *BRQ Business Research Quarterly, 19(2)*, 137–151. <https://doi.org/10.1016/j.brq.2015.08.001>
- Rokhlinasari, S. (2016). Teori-Teori dalam Pengungkapan Informasi Corporate Social Responsibility Perbankan. *Al-Amwal: Jurnal Ekonomi Dan Perbankan Syari'ah*. [www.bi.go.id](http://www.bi.go.id)
- Safitri, K. (2020). *Analisis Good Corporate Governance Dan Sharia Compliance Terhadap Kinerja Keuangan Perbankan Syariah Di Indonesia Tahun 2013-2019* [Program Magister]. Institut Agama Islam Negeri.
- Sarea, A., & Salami, M. A. (2021). Does social reporting matter? Empirical evidence. *Journal of Financial Regulation and Compliance, 29(4)*, 353–370. <https://doi.org/10.1108/JFRC-09-2020-0088>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis* (6th ed.). Salemba Empat.
- Setyawati, V., Arifati, R., & Andini, R. (2016). Pengaruh Suku Bunga Acuan, Bagi Hasil, Inflasi, Ukuran Bank, NPF, dan Biaya Promosi Terhadap Simpanan Mudharabah Pada Bank Syariah Di Indonesia Tahun 2010-2014. *Journal Of Accounting, 2(2)*.
- Silitonga, R. N., & Wirman. (2022). Perbandingan Pengaruh Car Dan Bopo Terhadap Roa Pada Bank Umum Konvensional Dan Bank Umum Syariah Periode 2016-2020. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan, Dan Akuntansi, 14(1)*, 12–21. <https://doi.org/10.35313/ekspansi.v14i1.3529>

- Silva, S. (2021). Corporate contributions to the Sustainable Development Goals: An empirical analysis informed by legitimacy theory. *Journal of Cleaner Production*, 292. <https://doi.org/10.1016/j.jclepro.2021.125962>
- Sugiyono. (2018). *Metode Penelitian Kombinasi*. Penerbit Alfabeta.
- Sujarweni, V. W. (2015). *Metodologi Penelitian Bisnis & Ekonomi*. Bustakabarupress.
- Tarmizi, E. (2018). *Harta Haram Muamalat Kontemporer*. P.T. Berkah Mulia Insani.
- Vernanda, S. D. (2016). Analisis Pengaruh CAR, LDR, NPL, BOPO, dan Size Terhadap ROA (Studi pada Bank Umum Konvensional yang Terdaftar di Bursa Efek Indonesia Periode 2010-2015). *Jurnal Fakultas Ekonomika Dan Bisnis Universitas Diponegoro Semarang*.
- Wibowo, A., & Wartini, S. (2012). Efisiensi Modal Kerja, Likuiditas Dan Leverage Terhadap Profitabilitas Pada Perusahaan Manufaktur Di BEI. *JDM (Jurnal Dinamika Manajemen)*, 3(1), 49–58. <http://journal.unnes.ac.id/nju/index.php/jdm>
- Yaya, R., Martawireja, A., & Abdurahim, A. (2014). *Akuntansi Perbankan Syariah*. Jakarta. Penerbit Salemba Empat.
- Yulianingtyas, I. (2018). *Corporate Governance dan Pengungkapan Islamic Social Reporting (Studi pada Bank Umum Syariah Asia Tenggara Tahun 2012-2016)* [Bachelor's thesis]. Universitas Sebelas Maret.
- Yuniari, N. P., & Badjra, I. B. (2019). Pengaruh Likuiditas, Efisiensi, dan Ukuran Bank Terhadap Profitabilitas. *E-Jurnal Manajemen Universitas Udayana*, 8(6), 3502. <https://doi.org/10.24843/ejmunud.2019.v08.i06.p08>
- Yuniasary, M., & Nurdin. (2019). Pengaruh Sharia Compliance dan Islamic Corporate Governance terhadap Kinerja Keuangan Bank Umum Syariah di Indonesia (Studi kasus pada perbankan syariah di Indonesia 2013-2017). *Prosiding Manajemen*, 5(2).