

ABSTRACT

The aim of this study was to analyze the reporting of corporate social responsibility (Corporate Social Responsibility / CSR) in Sharia banking based on the concept of Sharia Enterprise Theory, and the compared it with the applicable Statement of Financial Accounting Standards (PSAK). This research was an analysis of how PT. Bank Muamalat Indonesia (BMI) reports corporate social responsibility. The research used a case study of BMI's annual reports, and the analysis was based on items of social responsibility disclosure based on sharia enterprise theory, as well as provisions applicable to the Statements of Financial Accounting Standards, especially PSAK No. 1 on the Presentation of Financial Statements , and PSAK No. 101 on the Presentation of Sharia Financial Statements.

These results showed that the reporting of social responsibility at Bank Muamalat Indonesia was very limited, voluntary, and did not comply with shariah concept of enterprise theory, particularly on issue of environment. Besides, this study also revealed that Bank Muamalat Indonesia had yet to implement the overall concept of PSAK No. 101 in Financial Statements of the year 2013, which was proved by the lack of disclosure of statements of the sources and the use of Zakat Funds, as well as Report on the sources and use of charity funds.

Keywords: *Corporate Social Responsibility, PSAK No. 101, Sharia Bank, Sharia Enterprise Theory, Bank Muamalat Indonesia.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pelaporan tanggung jawab sosial perusahaan (*Corporate Social Responsibility / CSR*) pada perbankan syariah berdasarkan konsep *shariah enterprise theory*, dan kemudian ditandingkan dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku. Penelitian ini dilakukan dengan menganalisis bagaimana PT. Bank Muamalat Indonesia (BMI) melaporkan tanggung jawab sosial perusahaannya. Penelitian ini menggunakan metode studi kasus terhadap laporan tahunan BMI dan analisis didasarkan pada item-item pengungkapan tanggung jawab sosial berdasarkan *shariah enterprise theory*, serta ketentuan-ketentuan yang berlaku pada Pernyataan Standar Akuntansi Keuangan, khususnya PSAK No.1 tentang Penyajian Laporan Keuangan dan PSAK No. 101 tentang Penyajian Laporan Keuangan Syariah.

Hasil penelitian ini menunjukkan bahwa pelaporan tanggung jawab sosial Bank Muamalat Indonesia masih sangat terbatas, secara sukarela, serta masih jauh dari kesesuaian terhadap konsep *shariah enterprise theory*, terutama pada masalah lingkungan. Selain itu, hasil penelitian ini juga mengungkapkan Bank Muamalat Indonesia belum menerapkan konsep PSAK No. 101 secara keseluruhan pada Laporan Keuangan Tahun 2013 dengan dibuktikan belum adanya pengungkapan Laporan Sumber dan Penggunaan Dana Zakat, serta Laporan Sumber dan Penggunaan Dana Kebajikan.

Kata kunci: *Corporate Social Responsibility*, PSAK No. 101, bank syariah, *Shariah Enterprise Theory*, Bank Muamalat Indonesia.