

DAFTAR PUSTAKA

- Ahmad, K. 2002. Islamic ethics in a changing environment for managers. *Islamic and Mainstream Approaches*, Asean Academic Press, London, pp. 97-109.
- Abedifar, P., Hasan, I., & Tarazi, A. 2016. Finance-growth nexus and dual-banking systems: Relative importance of Islamic banks. *Journal of Economic Behavior & Organization*, 132, 198-215.
- Awwal, M. A. F., Naqiah, Z., Rasyid, M. Z. F., Anggraini, M. A., Asmara, L. T., & Romadoni, J. 2023. Analysis Of Ethical Identity Index On Financial Performance Of Sharia Commercial Banks In Indonesia (Case Study In 2010-2018). *Journal of Accounting, Finance, and Auditing*, 5(1), 169-180.
- 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-05-2017-013>.
- Abou-El-Sood & Heba. 2019. Corporate Governance and Risk Taking: The Role of Board Gender Diversity. *Pacific Accounting Review* 31(1): 19–42.
- Akram, Hassan, & Khalil ur Rahman. 2018. Credit Risk Management: A Comparative Study of Islamic Banks and Conventional Banks in Pakistan. *ISRA International Journal of Islamic Finance* 10(2): 185–205.
- Arief & Zay. 2014. Karakteristik Kepemimpinan Islam Telaah Sifat Wajib Rasul. www.academia.edu
- Albalawee, Nasir, & Amjed S. Al Fahoum. 2023. Islamic Legal Perspectives on Digital Currencies and How They Apply to Jordanian Legislation. *F1000 Research* 12: 97.
- Andriyani, R., & Mudjiyanti, R. 2017. Pengaruh Tingkat Profitabilitas, Leverage, Jumlah Dewan Komisaris Independen, dan Kepemilikan Institusional terhadap Pengungkapan Internet Financial Reporting di Bursa Efek Indonesia. *Kompartemen*, 25 (1), 67-81.
- Alhammadi, Salah, Khaled O. Alotaibi, & Dzikri F. Hakam. 2022. Analysing Islamic Banking Ethical Performance from Maqāsid Al-Shar'ah Perspective: Evidence from Indonesia. *Journal of Sustainable Finance and Investment* 12(4): 1171–93. <https://doi.org/10.1080/20430795.2020.1848179>.
- Ararat, Melsa, Bernard S. Black, & B. Burcin Yurtoglu. 2017. The Effect of Corporate Governance on Firm Value and Profitability: Time-Series Evidence from Turkey. *Emerging Markets Review* 30: 113–32. <http://dx.doi.org/10.1016/j.ememar.2016.10.001>.
- Azlan, A. 2017. Social Responsibility Disclosure in Islamic Banks: A Comparative Study of Indonesia and Malaysia. *Journal of Financial Reporting and Accounting* 15(1): 99–115.

- Adams, Renee B & Daniel Ferreira. 2009. Women in the Boardroom and Their Impact on Governance and Performance. *Journal of Financial Economics*. 94: 291-309.
- Aljughaiman, A., Salama, A., & Verousis, T. 2020. Corporate Governance, Islamic Governance and Financial Flexibility. *SSRN Electronic Journal*, 1–47. <https://doi.org/10.2139/ssrn.3716197>.
- Arsad, S., Said, R., Yusoff, H., Haji-Othman, Y., & Ahmad, R. 2014. The Relationship between Islamic Corporate Social Responsibility and Firm ' s Performance : Empirical Evidence from Shari ' ah Compliant Companies. *European Journal of Business and Management*, 6(36), 161–174.
- Athari, S. A., & Bahreini, M. 2022. The impact of external governance and regulatory settings on the profitability of Islamic banks: Evidence from Arab markets. *International Journal of Finance and Economics*, January, 1–24. <https://doi.org/10.1002/ijfe.2529>.
- Awad, E. O., Fouad, H. F., & Attia, E. F. 2022. Shari'ah Governance and Islamic Banks efficiency: Evidence from GCC countries 0(0), 0–0. <https://doi.org/10.21608/jso.2022.170550.1060>.
- Aspiranti, T., Ali, Q., Parveen, S., Amaliah, I., Jalil, A., & Merican, F. M. I. 2023. Bibliometric Review of Corporate Governance of Islamic Financial Institutions Through AI-Based Tools. *International Journal of Professional Business Review: Int. J. Prof. Bus. Rev.*, 8(4), 12.
- Alfakhri, Yazeed, Mohammad Nurunnabi, & Demah Alfakhri. 2018. A Citation Analysis of Corporate Social Responsibility (1970-2014): Insights from Islamic Perspective. *Journal of Islamic Marketing* 9(3): 621–54.
- Agustina, L., & Murwaningsari, E. 2022. The Influence of Corporate Social Responsibility (CSR) and Cost of Debt on Corporate Financial Performance during the Covid-19 Pandemic with Political Connections as a Moderating Variable. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 6(01).
- Bachan, R. 2008. On the determinants of pay of CEOs in UK public sector higher education institutions.
- Bandura, A. 2018. Toward a Psychology of Human Agency: Pathways and Reflections. *Perspectives on Psychological Science*, 13(2), 130–136. <https://doi.org/10.1177/1745691617699280>
- Barom, M. N. 2015. Social responsibility dimension in Islamic investment: a survey of investors' perspective in Malaysia. In *Ethics, Governance and Regulation in Islamic Finance (Volume 4)* (Vol. 4). <http://irep.iium.edu.my/48826/>
- Budi, I. S. 2021. The Mediation Role of Productivity in the Effect of Islamic Corporate Governance on Islamic Corporate Social Responsibility Disclosure. *Journal of Accounting and Investment*, 22(2).

<https://doi.org/10.18196/jai.v22i2.10773>

- Bukhari, S. A. A., Hashim, F., & Amran, A. Bin. 2020. Determinants and outcome of Islamic corporate social responsibility (ICSR) adoption in Islamic banking industry of Pakistan. *Journal of Islamic Marketing*, 12(4), 730–762. <https://doi.org/10.1108/JIMA-11-2019-0226>
- Brick E, Ivan & Chidambaran N. K. 2007. Board Meeting, Committee Structure, and Firm Performance, <http://papers.ssrn.com> diunduh 30 Maret 2011
- Bhatti, Maria & Ishaq Bhatti. 2009. Development in Legal Issue of Corporate Governance in Islamic Finance. *Journal of Economic and Administrative Sciences*. Vol 25 (1): 67-91.
- Busch, T., & Lewandowski, S. 2018. Corporate carbon and financial performance a meta-analysis. *Journal of Industrial Ecology*, 22(4), 745–759. <https://doi.org/10.1111/jiec.12591>
- Balmer, J. M., & Gray, E. R. 2000. Corporate Identity and Corporate Communications: Creating a Competitive Advantage. *Corporate Communications: An International Journal*, 5(4), 162-167.
- Barkhawa, M. K., & Utomo, H. (2019). Pengaruh Identitas Etis Islam dan Market Share Terhadap Kinerja Keuangan Perbankan Syariah yang Terdaftar di Otoritas Jasa Keuangan Indonesia Tahun 2014-2017. *Magisma: Jurnal Ilmiah Ekonomi dan Bisnis*, 7(1), 12-18.
- Chapra, M.U. 1992. *Islam and the Economic Challenge*, The International Institute of Islamic Thought, Hemdon, VA.
- Cahya, B. T., Hidayanti, P. W., Kholis, N., & Hanifah, U. 2022. Disclosure Of Islamic Ethical Identity, Islamic Intellectual Capital, Company Size And Financial Performance Of Sharia Banking. *Jurnal Riset Akuntansi (JUARA)*, 12(1), 53–68. <https://doi.org/10.36733/juara.v12i1.3700>
- Cartwright, D. 1979. Contemporary social psychology in historical perspective. *Social Psychology Quarterly*, 82-93.
- Castro, E., Hassan, M. K., Rubio, J. F., & Halim, Z. A. (2020). Relative performance of religious and ethical investment funds. *Journal of Islamic Accounting and Business Research*, 11(6), 1227–1244. <https://doi.org/10.1108/JIABR-04-2019-0084>.
- Caroll, B.C., & Buchholtz, A.K. (2009). *Business and society: Ethics and stakeholder management*, 7th edition. *South-Western*.
- Creswell, John W., & J. David Creswell. 2018. *Research Defign: Qualitative, Quantitative, and Mixed M ethods Approaches Mixed Methods Procedures*.
- Denziana, M., & Monica. 2016. Analisis Pengaruh Nilai Perusahaan Terhadap Return Saham (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar

- di Bursa Efek Indonesia). *Jurnal Akuntansi*, 4(2), 147-160.
- Darma, E. S., & Afandi, A. 2021. The Role of Islamic Corporate Governance and Risk Toward Islamic Banking Performance: Evidence from Indonesia. *Journal of Accounting and Investment*, 22(3), *Layouting*. <https://doi.org/10.18196/jai.v22i3.12339>
- Dewi, R. 2019. Elemen Corporate Governance dan Islamic Ethical Identity Sebagai Penentu Islamic Corporate Social Responsibility *Core.Ac.Uk*. <https://core.ac.uk/download/pdf/266428410.pdf>
- Darwanto, & Anis Chariri. 2019. Corporate Governance and Financial Performance in Islamic Banks: The Role of the Sharia Supervisory Board in Multiple-Layer Management. *Banks and Bank Systems* 14(4): 183–91.
- Endraswati, Hikmah, Djoko Suhardjanto & Krismiaji. 2014. Board of Director and Remuneration in Indonesia Banking, *GSTF Journal on Business Review*. Vol. 3 (3): 40-45
- Ernawati, D., & Widyawati. 2015. Pengaruh *Profitabilitas, Leverage* dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Jurnal Ilmu and Riset Akuntansi*, 4(4).
- Erfani, M., and Nena, Y. 2022. Pengaruh Intellectual Capital (IC), Good Corporate Governance (GCG), Dan Islamic Corporate Social Responsibility (ICSR) Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. *Bursa: Jurnal Ekonomi dan Bisnis*, 1(2), 24-37.
- Elamer, Ahmed A., Collins G. Ntim, Hussein A. Abdou, & Chris Pyke. 2020. "Sharia Supervisory Boards, Governance Structures and Operational Risk Disclosures: Evidence from Islamic Banks in MENA Countries." *Global Finance Journal* 46(August 2018): 100488. <https://doi.org/10.1016/j.gfj.2019.100488>.
- Edwards, Kieran Jay, Mohamed Medhat Gaber, & Unidad Metodología D E Conocimiento D E Los. 2014. 6 *Studies in Big Data How To Design And Evaluate Research In Education*.
- Ehrhardt, M. C. 2011. *Financial management: theory and practice*. USA.
- Fontaine, C., Haarman, A., & Schmid, S. 2006. The stakeholders theory. Retrieved from <https://www.coursehero.com/file/p7iamfk/Fontaine-C-Haarman-A-Schmid-S-2006-The-Stakeholder-Theory-Available-at/>
- Freeman, R. E. 1984. *Strategic management: A stakeholder approach*. Boston: Pitman.
- Fama, E.F., Jensen, M.C., 1983. Separation of ownership and control. *J. Law Econ*. 26 (2), 301–325.
- Febriyanti, H., Kamayanti, A., & Riwayatanti, N. I. 2022. Islamic Social Reporting

Dan Islamic Corporate Governance Sebagai Penentu Nilai Perusahaan. *Imanensi: Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, 7(1), 1-12.

Firmansyah, Amrie, Mitsalina Choirun Husna, & Maritsa Agasta Putri. 2021. Corporate Social Responsibility Disclosure, Corporate Governance Disclosures, and Firm Value In Indonesia Chemical, Plastic, and Packaging Sub-Sector Companies. *Accounting Analysis Journal* 10(1): 9–17.

Fraenkel, Jack R., Norman E. Wallen, & Hellen H. Hyun. 1912. *How To Design And Evaluate Research In Education*.

Fairclough, A. 2016. American Academy of Political and Social Science Review Reviewed Work (s): To Redeem the Soul of America: The Southern Christian Leadership Conference and Martin Luther King , Jr . by Adam Fairclough ; Confronting the Color Line : The Broken Promise of. 4–7.

Falizaa, N, M Adamb, H Basric, & M S Abd. 2020. CSR and the Performance of Islamic Banks in Aceh. *Ijicc.Net* 12(6): 658–76. https://www.ijicc.net/images/vol12/iss6/12617_Faliza_2020_E_R2.pdf.

Gerged, Ali M., & Ahmed Agwili. 2020. How Corporate Governance Affect Firm Value and Profitability? Evidence from Saudi Financial and Non-Financial Listed Firms. *International Journal of Business Governance and Ethics* 14(2): 144–65.

Gunardi, Ardi, Aldrin Herwany, Erie Febrian, & Mokhamad Anwar. 2022. Research on Islamic Corporate Social Responsibility and Islamic Bank Disclosures. *Journal of Sustainable Finance and Investment* 12(4): 1308–29. <https://doi.org/10.1080/20430795.2021.1874211>.

Hasanah, U. 2023. Pengaruh *Islamic Corporate Governance* dan *Intellectual Capital* terhadap Kinerja Perusahaan Perbankan Syariah di Indonesia Periode 2014–2018. *Journal of Economic, Management and Entrepreneurship*, 1(2), 49-56.

Hoq, Mohammad Ziaul, Nigar Sultana, Muslim Amin. Amatulli, C., Guido, G., Mortara, A., & Vignoli, M. 2021. Islamic Ethical Identity and Brand Loyalty in the Malaysian Banking Sector The Mediating Role of Trust and Customer Satisfaction. *Journal of Business.Pdf*.

Hidayah, N. N., Lowe, A., and De Loo, I. (2021). *Identity Drift: The Multivocality of Ethical Identity in Islamic Financial Institution*. *Journal of Business Ethics*, 171(3), 475–494. <https://doi.org/10.1007/s10551-020-04448-x>

Hasan, Zulkifli. 2009. Corporate Governance: Western and Islamic Perspectives. *International Review of Business Research Papers*. Vol. 5 (1): 277-293

Hana Ajili, Abdelfettah Bouri. 2018. Corporate governance quality of Islamic banks: measurement and effect on financial performance. Vol. 11 (3): 470-487.

- Hannifa, M.A., and Hudaib, M. 2007. Ethical Identity of Islamic Banks: A Study of Indonesian Syariah Banks. *Journal of Financial Reporting and Accounting*, 5(1), 75-92.
- Haniffa, R. M. 2002. Social Reporting Disclosure: An Islamic Perspective. *Indonesian Management and Accounting Research*, 1(1), 9-20.
- Hasan. 2014. The History of SG Dates Back to the Early Days of Islam When the Prophet Muhammad (PBUH) Arbitrated the Disputes of the People of Medina.
- Iqbal, Z., & Mirakhor, A. 2004. Stakeholders model of governance in Islamic economic system. *Islamic Economic Studies* 11(2), 43-64. Retrieved from https://mpra.ub.uni-muenchen.de/56027/1/MPRA_paper_56027.pdf
- Iqbal and Molyneux. 2016. The Foundation of Modern SG Was Laid down in 1970s When Islamic Development Bank (IDB) in Jeddah Formally Established a Shariah Supervisory Board (SSB). Today , SG Is an Essential Component of IF as It. : 1–30.
- Imam, M. O., & Malik, M. (2007). Firm Performance and Corporate Governance Through Ownership Structure: Evidence from Bangladesh Stock Market. *International Review of Business Research Papers*, 3(4), 88–110.
- Jan, Ahmad Ali, Fong Woon Lai, & Muhammad Tahir. 2021. Developing an Islamic Corporate Governance Framework to Examine Sustainability Performance in Islamic Banks and Financial Institutions. *Journal of Cleaner Production* 315(March 2020): 128099. <https://doi.org/10.1016/j.jclepro.2021.128099>.
- Javaid, Saima, & Husam Aldin Nizar Al-Malkawi. 2018. Islamic Corporate Social Responsibility and Financial Performance in Saudi Arabia: Evidence from Zakat Contribution. *Managerial Finance* 44(6): 648–64.
- Yin, R. K. (2018). Case study research and applications (Vol. 6). Thousand Oaks, CA: Sage.
- Kamali, M.H. (1991), Principles of Islamic Jurisprudence, Islamic Texts Society, Cambridge.
- Kasih, Muawanah Candra, & Veni Soraya Dewi. 2021. Does Financial Performance Moderate Islamic Corporate Governance and Islamic Social Reporting? *Jurnal Ilmiah Ekonomi Islam* 7(3): 1561–72. <https://jurnal.stie-aas.ac.id/index.php/jei/article/view/2886>.
- Khan, Tahreem Noor. 2021. Corporate Social Responsibility of Islamic Banks: CSR Website Visibility, CSR Initiatives, CSR Strategy. *AL-FALAH : Journal of Islamic Economics* 6(2): 166.
- 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>
- Koleva, P. 2021. Towards the Development of an Empirical Model for Islamic Corporate Social Responsibility: Evidence from the Middle East. *Journal of Business Ethics*, 171(4), 789–813. <https://doi.org/10.1007/s10551-020-04465-w>
- Kareem AL Ani, Mawih. 2021. Corporate Social Responsibility Disclosure and Financial Reporting Quality: Evidence from Gulf Cooperation Council Countries. *Borsa Istanbul Review* 21: S25–37. <https://doi.org/10.1016/j.bir.2021.01.006>.
- Khan, Imran, & Syeda Nitasha Zahid. 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.
- Khasanah, Isti, Dahliatul & Sucipto, Agus. 2020. Pengaruh *Corporate Social Responsibility* (CSR) dan *Good Corporate Governance* (GCG) terhadap Nilai Perusahaan dengan Proftabilitas sebagai Variabel Intervening. *AKUNTANBEL*, 17 (1), 2020 14-28.
- Kusuma, Melia, & Samsul Rosadi. 2019. Islamic Corporate Governance and Islamic Banking Financial Performance. *Journal of Finance and Islamic Banking* 1(2): 164.
- Kafidipe, Abiola, Uwuigbe Uwalomwa, Olajide Dahunsi, & Faith Ojone Okeme. 2021. Corporate Governance, Risk Management and Financial Performance of Listed Deposit Money Bank in Nigeria. *Cogent Business and Management* 8(1). <https://doi.org/10.1080/23311975.2021.1888679>.
- Lidyah, Rika. 2018. Islamic Corporate Governance, Islamicityfinancial Performance Index And Fraudat Islamic Bank. *Jurnal Akuntansi* 22(3): 437.
- Lukviarman, Niki. 2004. Etika Bisnis Tak Berjalan di Indonesia. Ada Apa dalam *Corporate Governance*, Jurnal Siasat Bisnis. Vol 2 (9): 139- 156.
- Lesmana, C. I., Ujjianto, U., & Halik, A. 2022. Effect Of Corporate Branding, Islamic Corporate Social Responsibility (ICSR), Ethics Programs, On Customer Loyalty Through Corporate Reputation And Spiritual Experience. *International Research Journal Of Management, IT And Social Sciences*, 9(4), 457–474. <https://doi.org/10.21744/irjmis.v9n4.2107>
- Ltaifa, Monia Ben, Hany A Saleh, & Abdelkader Derbali. 2021. The Internal Factors Determining the Financial Performance of Islamic Banks. *International Journal of Innovation, Creativity and Change* 15(6): 52–64.
- Lewis, Mervyn K. 2005. Islamic Corporate Governance, Review of Islamic Economics. Vol.9 (1): 5-29

- Lewis, Mervyn. 2006. Accountability and Islam, Conference Paper presented at Fourth International Conference on Accounting and Finance in Transition Adelaide, April 10-12, 2006.
- Lutfi, Abdalwali. 2022. The Role of E-Accounting Adoption on Business Performance: The Moderating Role of COVID-19. *Journal of Risk and Financial Management* 15(12).
- Mostafa, Rania B., & Farid ElSahn. 2016. Exploring the Mechanism of Consumer Responses to CSR Activities of Islamic Banks: The Mediating Role of Islamic Ethics Fit. *International Journal of Bank Marketing* 34(6): 940–62.
- Mukhibad, Hasan. 2020. "Islamic Corporate Governance and Performance Based on Maqasid Sharia Index– Study in Indonesia." *Jurnal Siasat Bisnis* 24(2): 114–26.
- Muliani, L. E., Yuniarta, G.A., & Sinarwati, N.K. 2014. Pengaruh kinerja keuangan terhadap nilai perusahaan dengan pengungkapan *corporate social responsibility* dan *good corporate governance* sebagai variabel pemoderasi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 2(1), 1-10.
- Mandey, Stevani, R., Sifrid S. P., & Sonny P. 2017. Analisis Pengaruh *Insider Ownership, Leverage, dan Profitabilitas* Terhadap Nilai Perusahaan pada 95 96 Sektor Perusahaan Manufaktur di Bursa Efek Indonesia Periode Tahun 2013-2015. *Jurnal EMBA*, 5(2), 1463 –1473
- Marlina, Lina. 2020. Islamic Bank and Corporate Social Responsibility. *Journal of Islamic Economic Literatures* 1(1).
- Mansour, W., & Bhatti, M. I. 2018a. *Recent developments on Islamic corporate governance (ICG)*. *Managerial Finance*, 44(5), 510–512. <https://doi.org/10.1108/MF-05-2018-520>.
- Muhamad, S. F., & Sulong, Z. 2019. Islamic Development Management. In *Islamic Development Management*. Springer Singapore. <https://doi.org/10.1007/978-981-13-7584-2>.
- Mallin, Christine, Hisham Farag, & Kean Ow-Yong. 2014. *Corporate Social Responsibility and Financial Performance in Islamic Banks*. *Journal of Economic Behavior and Organization* 103. <http://dx.doi.org/10.1016/j.jebo.2014.03.001>.
- Mukhibad, Hasan. 2020. "Islamic Corporate Governance and Performance Based on Maqasid Sharia Index– Study in Indonesia." *Jurnal Siasat Bisnis* 24(2): 114–26.
- Mutmainah, I., & Apriliantika, A. 2023. The mediating effect of Islamic ethical identity disclosure on financial performance. *Asian Journal of Islamic Management (AJIM)*, 69-82.

- Muhamat, A. A., Jaafar, M. N., & Basri, M. F. 2017. Corporate Social Performance (CSP) Influences on Islamic Bank's Financial Performance. *Journal of International Business, Economics and Entrepreneurship*, 2(1), 11. <https://doi.org/10.24191/jibe.v2i1.14456>
- Nabila, S. 2022. Pengaruh Islamic Corporate Social Responsibility Terhadap Nilai Perusahaan Pada Perusahaan Jakarta Islamic Index (Jii) Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2015-2019 (Doctoral dissertation, Universitas Atma Jaya Yogyakarta).
- Najmuddin. 2011. Manajemen Keuangan dan Aktualisasi Syar'iyah Modern, Andi. Yogyakarta
- Noordin, Nazrul Hazizi, and Salina Kassim. 2019. Does Shariah Committee Composition Influence Shariah Governance Disclosure?: Evidence from Malaysian Islamic Banks." *Journal of Islamic Accounting and Business Research* 10(2): 158–84.
- Noerirawan, R., dan Abdul Muid. 2012. Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap Nilai Perusahaan. *Jurnal Akuntansi*, 1(2) , 4-12
- Nugraheni, Peni, and Erlinda Nur Khasanah. 2019. Implementation of the AAOIFI Index on CSR Disclosure in Indonesian Islamic Banks. *Journal of Financial Reporting and Accounting* 17(3): 365–82.
- Oktaviana, U. K., Jaya, T. J., & Miranti, T. 2021. The Role of Islamic Social Reporting, Islamic Corporate Governance and Maqashid Syariah Index on Firm Value with Firm Size as Moderation Variable. *Proceedings of the International Conference on Engineering, Technology and Social Science (ICONETOS 2020)*, 529(Iconetos 2020), 195–201. <https://doi.org/10.2991/assehr.k.210421.028>
- Omran, M.A., & Ramdony, D. 2015. Theoretical perspectives on corporate social responsibility disclosure: A critical review . *International Journal of Accounting and Financial Reporting* 5(2), 38-55. <https://doi.org/10.5296/ijaf.v5i2.8035>.
- Othman, R., Zainuddin, Y., & Jusoff, K. 2021. Islamic Social Reporting: A Conceptual Framework. *International Journal of Islamic and Middle Eastern Finance and Management*, 2(3), 241-257.
- Park, SeHyun. 2017. Corporate social responsibility, visibility, reputation and financial performance: empirical analysis on the moderating and mediating. *Social Responsibility Journal* *Social Responsibility Journal. variables from Korea* 13(1): 53–62. <https://www.emerald.com/insight/content/doi/10.1108/SRJ-01-2017-0012/full/html>.
- Platonova, Elena, Mehmet Asutay, Rob Dixon, & Sabri Mohammad. 2018. The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector. *Journal of*

Business Ethics 151(2): 451–71.

- Rehmans, ur R., & Mangla, I. U. 2010. Pakistan Institute of Development Economics. *The Pakistan Development Review*, 49(4), 461–475. <http://www.jstor.org/stable/41261245> .
- Reeb, David M.& Wanli Zhao. 2009. Director Capital and Corporate Disclosure quality. *Working Paper*.
- Rabbani, Mustafa Raza. 2022. Fintech Innovations, Scope, Challenges, and Implications in Islamic Finance: A Systematic Analysis. *International Journal of Computing and Digital Systems* 11(1): 1–28.
- Rasli, Salina. 2020. CAMEL Characteristics , Financial Performance and Stability of Selected Islamic Banking in Malaysia CAMEL Characteristics , Financial Performance and Stability of Selected Islamic Banking in Malaysia Overall Islamic Financial Services Industry (IFSI) GI. *Journal Selangor Science and Technology* 4(August): 1–15. https://www.researchgate.net/profile/Salina-Rasli/publication/343826296_CAMEL_Characteristics_Financial_Performance_and_Stability_of_Selected_Islamic_Banking_in_Malaysia/links/5f435e6e299bf13404ebeae4/CAMEL-Characteristics-Financial-Performance-and-Stabil.
- Roger Bougie. 2011. Research Methods for Business A Skill'Building Approach. (7): 1–173.
- Sari, L. 2017. Pengaruh Struktur Modal dan Return On Assets terhadap Nilai Perusahaan. *Jurnal Ilmiah Mahasiswa FEB*, 2(2), 107-118.
- Sarafina, D., & Saifi, M. (2017). Analisis Laporan Keuangan untuk Menilai Kinerja Keuangan PT. XYZ. *Jurnal Akuntansi*, 9(2), 159-168.
- Sakti, Muhammad Rizky Prima, Mohammad Ali Tareq, & Hajime Kamiyama. 2021. Corporate Governance from an Islamic Moral Economy Perspective: The Dimensions and Analysis. *Signifikan: Jurnal Ilmu Ekonomi* 10(2): 359–78.
- Syuhada, Muhammad Nur, Agrianti Komalasari, & Sudrajat Sudrajat. 2019. Effect on the Performance of Ethics Disclosure of Identity in Islamic Bank Indonesia (Study in Islamic Banking Companies Listed in Bank Indonesia, 2008-2018). *International Journal for Innovation Education and Research* 7(12): 326–32.
- Sulfati, A. 2022. Pengaruh Islamic Corporate Social Responsibility Terhadap Nilai Perusahaan: Studi Empiris pada Jakarta Islamic Index-70. *Insan Cita Bongaya Research Journal*, 1(3), 249-266.
- Sahara, Masyitah As, & Doddy Setiawan. 2022. The Effect of Ethical Values on Islamic Banking Performance. *Corporate and Business Strategy Review* 3(2): 34–42.

- Saifurrahman, Adi, & Salina Kassim. 2022. Collateral Imposition and Financial Inclusion: A Case Study among Islamic Banks and MSMEs in Indonesia. *Islamic Economic Studies* 30(1): 42–63.
- Samori, Zakiah, Fadilah Abd Rahman, and Mohd Salehuddin Mohd Zahari. 2017. "Conceptual Framework for Shari'ah Governance with Special Reference to the Muslim Friendly Hotel Sector in Malaysia." *Eurasian Studies in Business and Economics* 5: 717–31.
- Shabbir, Muhammad Salman. 2018. *Corporate Social Responsibility and Customer Loyalty in Islamic Banks of Pakistan: A Mediating Role of Brand Image*. *Academy of Accounting and Financial Studies Journal* 22(Specialissue).
- Su, Weichieh, Mike W. Peng, Weiqiang Tan, & Yan Leung Cheung. 2016. The Signaling Effect of Corporate Social Responsibility in Emerging Economies. *Journal of Business Ethics* 134(3): 479–91.
- Srisusilawati, Popon, Zaini Abdul Malik, Irma Yulita Silviany, & Nanik Eprianti. 2022. The Roles of Self Efficacy and Sharia Financial Literacy to SMES Performance: Business Model as Intermediate Variable. *F1000Research* 10(May): 1–14.
- Susilowati, Endah, Corina Joseph, Vicky Vendy, & Indrawati Yuhertiana. 2022. Advancing SDG No 16 via Corporate Governance Disclosure: Evidence from Indonesian and Malaysian Fintech Companies' Websites *Sustainability (Switzerland)* 14(21).
- Sahara, M. A., & Setiawan, D. 2022. The Effect of Ethical Values on Islamic Banking Performance. *Corporate and Business Strategy Review*, 3(2), 34–42. <https://doi.org/10.22495/cbsrv3i2art3>.
- Sewell, W. H. J. 1992. A Theory of Structure: and Transformation. *The American Journal of Sociology*, 98(1), 1–29.
- Shah, B., & M, A. 2018. Working Capital Efficiency and Firm Value: Evidence form Pakistani Firms. *Journal of Business and Financial Affairs*, 07(01). <https://doi.org/10.4172/2167-0234.1000320>.
- Trilaksono, Ibnu, Agrianti Komalasari, Chara Pratami Tidespania Tubarad, & Yuliansyah Yuliansyah. 2021. Pengaruh Islamic Corporate Governance Dan Islamic Social Reporting Terhadap Kinerja Keuangan Bank Syariah Di Indonesia. *Bukhori: Kajian Ekonomi dan Keuangan Islam* 1(1): 11–20.
- Utami, R., & Yusniar, M. W. 2020. Pengungkapan Islamic Corporate Social Responsibility (ICSR) dan Good Corporate Governance (GCG) terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Intervening). *EL MUHASABA: Jurnal Akuntansi (e-Journal)*, 11(2), 162-76.
- Utami, I. S., Suyono, E., and Pramuka, B. A. (2019). Pengungkapan *Islamic Corporate Social Responsibility* (ICSR) dan *Good Corporate Governance*

(GCG) terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Intervening). *Indonesian Journal of Islamic Business and Economics* Volume 01 Tahun 2019, 1-74 <http://jos.unsoed.ac.id/index.php/ijibe>. 01, 22–41.

Zamzany, M. F. 2018. Pengaruh *Return On Assets* (ROA), *Return On Equity* (ROE), and *Earning Per Share* (EPS) terhadap Harga Saham pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016. *Jurnal Keuangan dan Perbankan*, 22(3), 421-431.

Zaid, M.A., Wang, M., Adib, M., Sahyouni, & Abuhijleh, S.T., 2020. Boardroom nationality and gender diversity: implications for corporate sustainability performance. *J. Clean. Prod.* 251, 119652.

Zaki, N.A.M., Sholihin, M., & Barokah, J.U. 2014. The Influence of Ethical Identity towards Financial Performance in Islamic Banking: A Study of Selected Islamic Banks in Asia. *Procedia - Social and Behavioral Sciences*, 164, 362-369.

LAMPIRAN

X1-Y1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.740 ^a	.548	.528	.04667

a. Predictors: (Constant), X1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.061	1	.061	27.833	.000 ^b
	Residual	.050	23	.002		
	Total	.111	24			

a. Dependent Variable: Y1

b. Predictors: (Constant), X1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.256	.109		2.342	.028
	X1	.717	.136	.740	5.276	.000

a. Dependent Variable: Y1

X2-Y1

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2 ^b	.	Enter

a. Dependent Variable: Y1

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.499 ^a	.249	.217	.06010

a. Predictors: (Constant), X2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.028	1	.028	7.642	.011 ^b
	Residual	.083	23	.004		
	Total	.111	24			

a. Dependent Variable: Y1

b. Predictors: (Constant), X2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.364	.169		2.148	.042
	X2	.574	.208	.499	2.764	.011

a. Dependent Variable: Y1

X3-Y1

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3 ^b	.	Enter

a. Dependent Variable: Y1

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.273 ^a	.075	.034	.0667

a. Predictors: (Constant), X3

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.008	1	.008	1.852	.187 ^b
	Residual	.102	23	.004		
	Total	.111	24			

a. Dependent Variable: Y1

b. Predictors: (Constant), X3

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.228	.443		.515	.612

X3	.667	.490	.273	1.361	.187
----	------	------	------	-------	------

a. Dependent Variable: Y1

X1-Y2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.722 ^a	.521	.500	.05548

a. Predictors: (Constant), X1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.077	1	.077	25.022	.000 ^b
	Residual	.071	23	.003		
	Total	.148	24			

a. Dependent Variable: Y2

b. Predictors: (Constant), X1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.200	.130		1.543	.136
	X1	.809	.162	.722	5.002	.000

a. Dependent Variable: Y2

X2-Y2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.485 ^a	.235	.202	.07012

a. Predictors: (Constant), X2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.035	1	.035	7.059	.014 ^b
	Residual	.113	23	.005		
	Total	.148	24			

a. Dependent Variable: Y2

b. Predictors: (Constant), X2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.293	.209		1.402	.174
	X2	.664	.250	.485	2.657	.014

a. Dependent Variable: Y2

X3-Y2

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3 ^b	.	Enter

a. Dependent Variable: Y2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.433 ^a	.187	.152	.07226

a. Predictors: (Constant), X3

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.028	1	.028	5.302	.031 ^b
	Residual	.120	23	.005		
	Total	.148	24			

a. Dependent Variable: Y2

b. Predictors: (Constant), X3

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.256	.480		.533	.599
	X3	1.222	.531	.433	2.303	.031

a. Dependent Variable: Y2

Y1-Y2

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
-------	-------------------	-------------------	--------

1	Y1 ^b	Enter
---	-----------------	-------

- a. Dependent Variable: Y2
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 ^a	.810	.805	.06610

- a. Predictors: (Constant), Y1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.706	1	.706	161.674	.000 ^b
	Residual	.166	38	.004		
	Total	.873	39			

- a. Dependent Variable: Y2
b. Predictors: (Constant), Y1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	.062	.066			.944	.351
	Y1	.956	.075	.900		12.715	.000

- a. Dependent Variable: Y2

UJI SIMULTAN/ X1,X2,X3-Y1

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

- a. Dependent Variable: Y1
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.749 ^a	.561	.499	.04809

- a. Predictors: (Constant), X3, X1, X2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.062	3	.021	8.958	.001 ^b
	Residual	.045	35	.001		
	Total	.107	38			

Residual	.049	21	.002		
Total	.111	24			

a. Dependent Variable: Y1

b. Predictors: (Constant), X3, X1, X2

UJI SIMULTAN X1,X2,X3-Y2

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: Y2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.736 ^a	.542	.476	.05678

a. Predictors: (Constant), X3, X1, X2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.080	3	.027	8.279	.001 ^b
	Residual	.068	21	.003		
	Total	.148	24			

a. Dependent Variable: Y2

b. Predictors: (Constant), X3, X1, X2

UJI NORMALITAS Y1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
	N	40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04498061
Most Extreme Differences	Absolute	.112
	Positive	.112
	Negative	-.074
	Test Statistic	.112
	Asymp. Sig. (2-tailed)	.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

UJI NORMALITAS Y2 (OPSIONAL)

One-Sample Kolmogorov-Smirnov Test

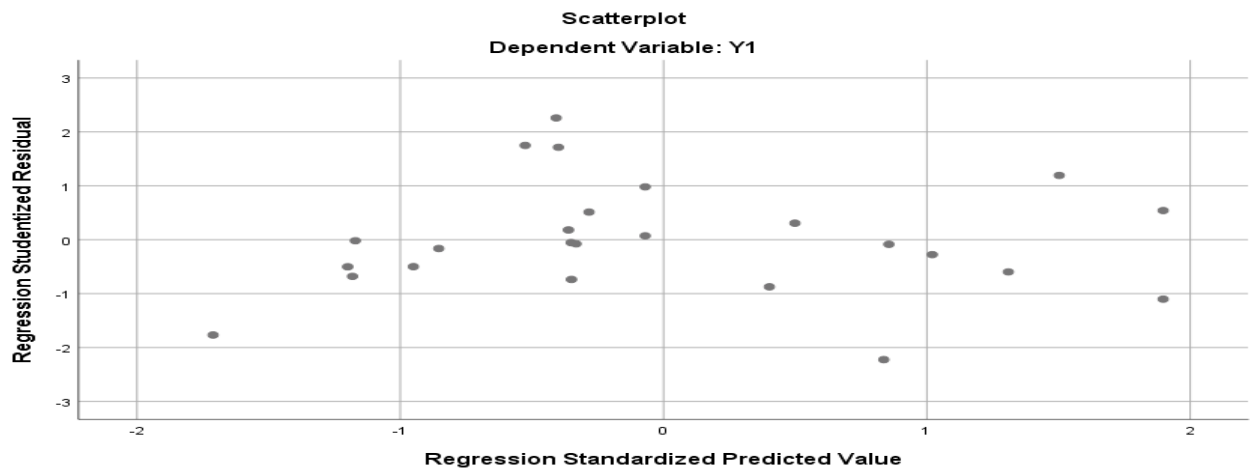
		Unstandardized Residual
	N	40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.05311610
Most Extreme Differences	Absolute	.182
	Positive	.182
	Negative	-.100
Test Statistic		.182
Asymp. Sig. (2-tailed)		.032 ^c

a. Test distribution is Normal.

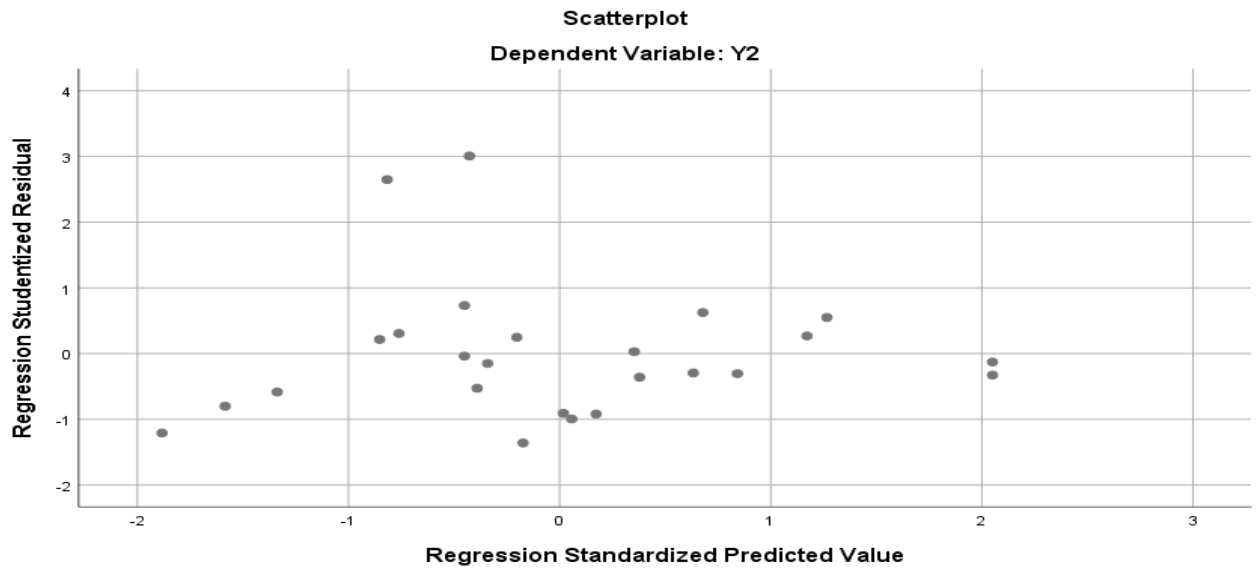
b. Calculated from data.

c. Lilliefors Significance Correction.

UJI HETEROSKEDASTISITAS Y1



UJI HETEROSKEDASTISITAS Y2



UJI MULTIKOLENIARITAS Y1

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.383	.321		1.192	.246		
	X1	.687	.179	.709	3.850	.001	.616	1.624
	X2	.148	.214	.129	.692	.497	.604	1.657
	X3	-.247	.410	-.101	-.602	.554	.742	1.348

a. Dependent Variable: Y1

UJI MULTIKOLENIARITAS Y2

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.100	.379		-.263	.795		
	X1	.788	.211	.703	3.737	.001	.616	1.624
	X2	-.121	.253	-.091	-.481	.636	.604	1.657
	X3	.460	.484	.163	.950	.353	.742	1.348

a. Dependent Variable: Y2

ANALISIS DESKRIPTIF

Statistics

		X1
N	Valid	40
	Missing	0
	Mean	.8008
	Median	.7800
	Std. Deviation	.07005
	Minimum	.67
	Maximum	.94
	Sum	20.02

X1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.67	1	4.0	4.0	4.0
	.71	2	8.0	8.0	12.0
	.73	4	4.0	4.0	16.0
	.75	1	4.0	4.0	20.0
	.76	3	12.0	12.0	32.0
	.78	6	24.0	24.0	56.0
	.79	2	8.0	8.0	64.0
	.83	2	8.0	8.0	72.0
	.86	3	12.0	12.0	84.0
	.89	6	4.0	4.0	88.0
	.90	6	4.0	4.0	92.0
	.94	4	8.0	8.0	100.0
	Total	40	100.0	100.0	

Statistics

		X2
N	Valid	40
	Missing	0
	Mean	.8128
	Median	.8100
	Std. Deviation	.05906
	Minimum	.70
	Maximum	.90
	Sum	20.32

X2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.70	1	8.0	8.0	8.0
	.73	4	4.0	4.0	12.0
	.75	4	4.0	4.0	16.0
	.76	1	4.0	4.0	20.0
	.77	3	8.0	8.0	28.0
	.79	6	12.0	12.0	40.0
	.80	4	8.0	8.0	48.0
	.81	2	12.0	12.0	60.0
	.86	3	16.0	16.0	76.0
	.88	6	20.0	20.0	96.0
	.90	6	4.0	4.0	100.0
Total		40	100.0	100.0	

Statistics**X3**

N	Valid	40
	Missing	0
	Mean	.9032
	Median	.9100
	Std. Deviation	.02780
	Minimum	.83
	Maximum	.94
	Sum	22.58

X3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.83	4	4.0	4.0	4.0
	.86	6	8.0	8.0	12.0
	.87	4	4.0	4.0	16.0
	.89	4	16.0	16.0	32.0
	.90	6	16.0	16.0	48.0
	.91	6	24.0	24.0	72.0
	.92	4	8.0	8.0	80.0
	.94	6	20.0	20.0	100.0
	Total		40	100.0	100.0

Statistics

		Y1
N	Valid	40
	Missing	0
	Mean	.8304
	Median	.8300
	Std. Deviation	.06791
	Minimum	.67
	Maximum	.96
	Sum	20.76

Y1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.67	1	4.0	4.0	4.0
	.74	2	4.0	4.0	8.0
	.75	4	4.0	4.0	12.0
	.76	1	4.0	4.0	16.0
	.77	3	4.0	4.0	20.0
	.78	6	12.0	12.0	32.0
	.81	2	12.0	12.0	44.0
	.82	2	4.0	4.0	48.0
	.83	3	4.0	4.0	52.0
	.84	6	4.0	4.0	56.0
	.87	6	20.0	20.0	76.0
	.88	4	12.0	12.0	88.0
	.91	1	4.0	4.0	92.0
	.95	2	4.0	4.0	96.0
	.96	4	4.0	4.0	100.0
Total		40	100.0	100.0	

Statistics

		Y2
N	Valid	40
	Missing	0
	Mean	.8480
	Median	.8500
	Std. Deviation	.07848
	Minimum	.68
	Maximum	.98
	Sum	21.20

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.68	1	4.0	4.0	4.0
	.72	2	4.0	4.0	8.0
	.74	4	4.0	4.0	12.0
	.77	1	4.0	4.0	16.0
	.80	3	12.0	12.0	28.0
	.81	6	8.0	8.0	36.0
	.82	2	12.0	12.0	48.0
	.85	2	8.0	8.0	56.0
	.86	3	4.0	4.0	60.0
	.87	6	8.0	8.0	68.0
	.88	6	4.0	4.0	72.0
	.92	4	4.0	4.0	76.0
	.93	1	4.0	4.0	80.0
	.94	2	4.0	4.0	84.0
	.95	4	8.0	8.0	92.0
	.96	1	4.0	4.0	96.0
	.98	3	4.0	4.0	100.0
Total		40	100.0	100.0	

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.338	.176		1.925	.068
	X1	.382	.165	.405	2.307	.031
	X2	.685	.189	.620	3.620	.002
	X3	.228	.212	.667	0.515	.612

a. Dependent Variable: Y1

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.115	.137		.837	.412
	X1	.410	.124	.011	2.081	.036
	X2	.663	.127	.649	5.225	.000
	X3	1.222	.256	.531	2.303	0.31
	Y1	.062	.075	.956	12.715	.000

a. Dependent Variable: Y2

Variabel		Estimate	Standar Error	T hitung	p	Keterangan	
(X1)	→ (Y1)	0.382	0.165	2.307	.031	Positif	Signifikan
(X2)	→ (Y1)	0.685	0.189	3.620	.002	Positif	Signifikan
(X3)	→ (Y1)	0.226	0.212	0.515	.612	Negatif	Tidak Signifikan
(X1)	→ (Y2)	0.410	0.124	2.081	.036	Positif	Signifikan
(X2)	→ (Y2)	0.663	0.127	5.225	.000	Positif	Signifikan
(X3)	→ (Y2)	1.222	0.256	2.303	.031	Positif	Signifikan
(Y1)	→ (Y2)	0.062	0.075	12.715	.000	Positif	Signifikan