

ABSTRAK

Dewi Hasimah. 2022. **Pengaruh Pengungkapan *Corporate Social Responsibility* (CSR) terhadap *Financial Soundness* Pada Index Saham Syariah Indonesia (ISSI).** Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Hafidhah, S.E., M.Ak.

Tujuan dari penelitian ini yaitu untuk mengetahui apakah pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh signifikan terhadap *financial soundness* yang terdaftar di Index Saham Syariah Indonesia (ISSI). Metodologi yang digunakan dalam penelitian yaitu pendekatan kuantitatif dengan menggunakan analisis regresi data panel. Populasi pada penelitian ini 469 perusahaan dan diperoleh sampel sebanyak 30 perusahaan dengan periode penelitian tujuh tahun yang diolah melalui *Eviews* 8. Hasil penelitian ditemukan bahwa pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh secara signifikan terhadap *financial soundness* yang terdaftar di Index Saham Syariah Indonesia (ISSI).

Kata kunci: Pengungkapan *Corporate Social Responsibility* (CSR), *Financial Soundness*, ISSI



ABSTRACT

Dewi Hasimah. 2022. Effect of Corporate Social Responsibility (CSR) Disclosure on Financial Soundness on the Indonesian Sharia Stock Index (ISSI). Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Hafidhah, S.E., M.Ak.

The purpose of this study is to determine whether the disclosure of Corporate Social Responsibility (CSR) has a significant effect on financial soundness listed on the Indonesian Sharia Stock Index (ISSI). The methodology used in this research is a quantitative approach using panel data regression analysis. The population in this study was 469 companies and a sample of 30 companies was obtained with a seven-year research period which was processed through Eviews 8. The results found that the disclosure of Corporate Social Responsibility (CSR) had a significant effect on financial soundness listed on the Indonesian Sharia Stock Index (ISSI).

Keywords: *Disclosure of Corporate Social Responsibility (CSR), Financial Soundness, ISSI*

