

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Good Corporate Governnace* (GCG) terhadap Profitabilitas secara langsung, pengaruh *Good Corporate Governnace* (GCG) terhadap Profitabilitas dengan kinerja keuangan dan pengungkapan *Corporate Sosial Responsibility* (CSR) sebagai variabel intervening dan untuk mengetahui pengaruh *Corporate Sosial Responsibility* (CSR) terhadap kinerja keuangan.

Jenis penelitian yang dipakai adalah *explanatory reserch*. Sampel penelitian diambil dengan metode *purposive sampling* pada Bank Umum Syariah di Indonesia tahun 2010-2014. Terdapat 12 Bank Umum Syariah sampai pada tahun 2014. Metode analisis menggunakan analisis *Partial Least Square* (PLS).

Hasil penelitian ini menunjukkan bahwa *Good Corporate Governnace* (GCG) berpengaruh positif terhadap profitabilitas. Kinerja keuangan dan *Corporate Sosial Responsibility* (CSR) sebagai variabel intervening tidak dapat mempengaruhi hubungan *Good Corporate Governnace* (GCG) dan profitabilitas, serta *Corporate Sosial Responsibility* (CSR) tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: *Good Corporate Governnace* (GCG), *Corporate Sosial Responsibility* (CSR), kinerja keuangan dan profitabilitas.

ABSTRAC

The aim of this research to investigate the direct effects of Good Corporate Governance (GCG) towards profitability, the effects of Good Corporate Governance (GCG) towards profitability through financial performance and Corporate Social Responsibility (CSR) disclosure as intervening variables and to investigate the effects of Corporate Social Responsibility (CSR) towards financial performance.

This type of research is explanatory research. The sample of this research is taken with purposive sampling method on Public Sharia Banks in Indonesia in the period of 2010-2014. There are 12 Public Sharia Banks until the year 2014. The method of analysis used is Partial Least Square (PLS).

The result shows that Good Corporate Governance (GCG) positively affects profitability. The financial performance and Corporate Social Responsibility (CSR) as intervening variables cannot affect Good Corporate Governance (GCG) and profitability. In addition, Corporate Social Responsibility (CSR) does not affect the financial performance.

Keywords: Good Corporate Governance (GCG), Corporate Social Responsibility (CSR), financial performance, profitability