ABSTRACT

THE INFLUENCE OF MAQASHID SYARIAH INDEX (MSI), ISLAMIC CORPORATE SOCIAL RESPONSIBILITY (ICSR), AND ACCOUNTING CONSERVATISM ON PROFITABILITY

(*Survey on Islamic Commercial Banks Registered in OJK for the Period 2016 - 2023*)

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This study aims to determine the Maqashid Syariah Index (MSI), Islamic Corporate Social Responsibility (ICSR), Accounting Conservatism and Profitability of Islamic Commercial Banks in Indonesia in 2016 - 2023. In addition, this study also aims to determine the effect of Maqashid Syariah Index (MSI), Islamic Corporate Social Responsibility (ICSR), and Accounting Conservatism on the Profitability of Islamic Commercial Banks in Indonesia in 2016-2023 both partially and simultaneously. The research method used is quantitative research method through descriptive approach. The sampling technique in this study used purposive sampling technique. The data used in this study are secondary data obtained from published annual reports and company sustainability reports. The analysis technique used is panel data regression analysis with the help of the Eviews12 application. The results of this study indicate that: (1) Maqashid Syariah Index (MSI) partially has a positive and significant effect on profitability; (2) Islamic Corporate Social Responsibility (ICSR) partially has a positive and significant effect on profitability; (3) accounting conservatism partially has a negative and significant effect on profitability, and; (4) Maqashid Syariah Index (MSI), Islamic Corporate Social Responsibility (ICSR), and accounting conservatism simultaneously have a significant effect on profitability.

Keywords: *Maqashid Syariah Index* (MSI), *Islamic Corporate Social Responsibilit*y (ICSR), *Accounting Conservatism, Profitability*

ABSTRAK

PENGARUH *MAQASHID SYARIAH INDEX* (MSI), *ISLAMIC CORPORATE SOCIAL RESPONSIBILITY* (ICSR), DAN KONSERVATISME AKUNTANSI TERHADAP PROFITABILITAS

(Survei pada Bank Umum Syariah yang Terdaftar di OJK Periode 2016 – 2023)

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Penelitian ini bertujuan untuk mengetahui *Maqashid Syariah Index* (MSI), *Islamic Corporate Social Responsibilit*y (ICSR), Konservatisme akuntansi dan Profitabilitas Bank Umum Syariah di Indonesia pada tahun 2016 – 2023. Selain itu, penelitian ini juga bertujuan untuk mengetahui pengaruh *Maqashid Syariah Index* (MSI), *Islamic Corporate Social Responsibilit*y (ICSR), dan Konservatisme akuntansi terhadap Profitabilitas Bank Umum Syariah di Indonesia pada tahun 2016 – 2023 baik secara parsial maupun secara simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif melalui pendekatan deskriptif. Teknik penentuan sampel dalam penelitian ini menggunakan teknik *purposive sampling.* Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan yang dipublikasikan. Teknik analisis yang digunakan yakni analisis regresi data panel dengan bantuan aplikasi *Eviews* 12. Hasil penelitian ini menunjukkan bahwa: (1) *Maqashid Syariah Index* (MSI) secara parsial berpengaruh positif dan signifikan terhadap profitabilitas; (2) *Islamic Corporate Social Responsibility* (ICSR) secara parsial berpengaruh positif dan signifikan terhadap profitabilitas; (3) Konservatisme akuntansi secara parsial berpengaruh negatif dan signifikan terhadap profitabilitas, dan; (4) *Maqashid Syariah Index* (MSI), *Islamic Corporate Social Responsibilit*y (ICSR), dan Konservatisme akuntansi secara simultan berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci : *Maqashid Syariah Index* (MSI), *Islamic Corporate Social Responsibilit*y (ICSR), Konservatisme akuntansi, Profitabilitas