

## ZAKAT SEBAGAI ASPEK TABARU DAN PENGUNGKAPAN ISLAMIC SOCIAL REPORTING TERHADAP KINERJA KEUANGAN

<b>Title</b>	ZAKAT SEBAGAI ASPEK TABARU DAN PENGUNGKAPAN ISLAMIC SOCIAL REPORTING TERHADAP KINERJA KEUANGAN
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<b>Accreditation</b>	
<b>Abstract</b>	<p>Zakat is the 3rd Islam principle from 5 of them after shalat, zakat is the important maaliyahijtima<sup>TM</sup>iyah worship whether if we look from the Islam knowledge or from the social aspect for the society welfare. Zakat can be described as a blessing, growth and development. Beside it is compulsory for individual, it is also compulsory for the company. For company, zakat is the tabaru (social) aspect which can help the parties that need help and it also can increase the development of the company itself. Company zakat are counted based on the general requirements or based on accountancy principle in PSAK No. 109 about the accountancy of zakat and infaq/sedekah which is legalized on May 2008 by DSAK and IAI where the company<sup>TM</sup>s zakat will be counted 2,5% from the profit after tax. The expression of Corporate Social Responsibility) in Indonesia is one of issues which is up to date to be discussed, whether for the conventional or Islamic company. In Islamic company (Syariah Bank) the expression of CSR is measured by using different index with the expression of conventional company index. The expression of CSR in syariah bank is not using CSDI (Corporate Social Disclosure Index) anymore, but by using ISR (Islamic Social Reporting) index which consist of 6 indicators, they are infestation and finance, organization management, product and service, human resource, social and environment. The development of the company as the dependent variable in this research was combined with three rentabilitasratios; they are Return On Asset (ROA), Return On Investment (ROI), and Return On Equity (ROE) variable.</p>
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