

ABSTRACT

Islamic Corporate Social Responsibility (ICSR) is a form of social responsibility that not only covers social and environmental aspects but also emphasizes adherence to Sharia principles as a manifestation of accountability to Allah SWT and society. ICSR is not merely a form of compliance but also serves to establish harmonious and mutually beneficial relationships with stakeholders.

This study aims to examine the influence of Islamic Corporate Governance and Green Accounting on Islamic Corporate Social Responsibility, with Financial Performance as a mediating variable, in Islamic Commercial Banks registered with the Financial Services Authority (OJK) during the 2018–2024 period. The study used a total of 63 samples, with 2 outliers excluded, resulting in 61 valid data points for analysis. The data analysis in this study employed descriptive statistics and the SEM-PLS method, processed using SmartPLS software.

The results indicate that both Islamic Corporate Governance and Green Accounting have a positive effect on Islamic Corporate Social Responsibility. However, Financial Performance does not have a significant effect on ICSR. Furthermore, the findings demonstrate that Financial Performance does not act as a mediating variable in the relationship between Islamic Corporate Governance, Green Accounting, and Islamic Corporate Social Responsibility.

Based on these results, this study can serve as a new reference for future researchers interested in Islamic Corporate Social Responsibility, Islamic Corporate Governance, Green Accounting, and Financial Performance. Future research may consider using different indicators to uncover new findings related to factors influencing ICSR. For investors, the results of this study may also provide valuable insights when considering investment decisions.

Keywords: *Islamic Corporate Social Responsibility, Islamic Corporate Governance, Green Accounting, Financial Performance*