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THE EFFECT OF ISLAMIC SOCIAL RESPONSIBILITY (ISR) ON PROFIT DISTRIBUTION MANAGEMENT (PDM) THROUGH PROFITABILITY AS INTERVENING VARIABLES IN SHARIA COMMERCIAL BANKS IN INDONESIA

Mismiwati¹, Dinnul Alfian Akbar², **Rika Lidyah**³, Fernando Africano⁴,
Titin Hartini⁵ Universitas Islam Negeri Raden Fatah Palembang,
¹mismiwati_uin@radenfatah.ac.id, ²dinnulalfianakbar_uin@radenfatah.ac.id,
³rikalidyah_uin@radenfatah.ac.id, ⁴fernando.africano_uin@radenfatah.ac.id,
⁵titinhartini_uin@radenfatah.ac.id

ABSTRACT

This study aims to determine the effect of Islamic Social Responsibility on Profit Distribution Management with Profitability as an intervening variable in Islamic Commercial Banks, with the independent variable Islamic Social Responsibility, dependent variable Profit Distribution Management, and intervening variables Profitability. The population in this study there were 13 Islamic Commercial Banks registered with the Financial Services Authority and the sample collection method used was purposive sampling which resulted in a total sample of 10 Islamic Commercial Banks. By using path analysis the results of the study found that Islamic Social Responsibility had a negative effect on ROA. Islamic Social Responsibility has no effect on Profit Distribution Management. ROA has a positive effect on Profit Distribution Management. And ROA does not mediate the influence of Islamic Social Responsibility on Profit Distribution Management.

Keywords: Islamic Social Responsibility, Profit Distribution Management, and Profitability