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*Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) a
Bibliometric Approach*

Abstract

The goal of this study is to illustrate earlier research on good corporate governance (GCG) and how it might enhance Islamic social reporting (ISR). 398 journal articles, conference papers, and books made up the research sample. Microsoft Excel and the bibliometric technique are the tools utilized for data analysis. The findings indicate that while the publishing of Islamic Social Reporting (ISR) and good corporate governance (GCG) grew between 2010 and 2022, it remained low in 2023. This is due to the fact that the data was discovered and still covers half of the year 2023. Most of these topics have been researched in the fields of (1) Business, Management and Accounting, (2) Economics, Econometrics and Finance, and Social Sciences (3). Researchers from Indonesia represent the majority of those who study and debate this research issue. According to visualization mapping, Sharia Supervisor Board items, leverage, the audit committee, firm valuation, and business size interact strongly with Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) items. Future study on the subject may be interesting given this graphical mapping.

1. Introduction

From year to year, the growth of the Islamic banking industry has accelerated. According to statistics on Islamic banking provided by the OJK, the average total assets of Islamic Commercial Banks (BUS) were IDR 473,344 billion in 2022 compared to IDR 441,789 billion in 2021. The average total assets of Islamic Commercial Banks (BUS) in Indonesia have increased, as seen by this (OJK, 2022). The expansion fosters rivalry between conventional and Islamic banking (Septian et al., 2022). However, the development of a business defines how sustainable development occurs in the organization and does not simply require the expansion that takes place. Corporate Social Responsibility (CSR) is a general term used to describe the practice of implementing sustainable development. The foundation of a company's business ethics is its corporate social responsibility (Kasih et al., 2021). Investors will respond favorably to an agency's environmental controls or CSR, and