

**GOOD CORPORATE GOVERNANCE DAN KINERJA MAQASID
SYARIAH BANK SYARIAH DI INDONESIA**

Oleh Icha Fidini Frima

12311270

Abstraksi

Penelitian ini bertujuan untuk menguji pengaruh Good Corporate Governance (GCG) terhadap kinerja maqasid syariah. Good Corporate Governance (GCG) diproksikan dengan dewan komisaris, dewan pengawas syariah, komite audit, kepemilikan institusional. Populasi dan sampel yang terdapat pada penelitian ini adalah bank syariah di Indonesia yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2016. Pengambilan sampel yang digunakan adalah purposive sampling. Berdasarkan kriteria-kriteria yang telah ditentukan, diperoleh 13 bank syariah yang dijadikan sampel penelitian. Jenis data yang digunakan yaitu data sekunder berupa laporan tahunan dan laporan keuangan. Teknik analisis data menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa dewan komisaris, komite audit, dan kepemilikan institusional tidak berpengaruh secara signifikan terhadap kinerja maqasid syariah, sedangkan dewan pengawas syariah berpengaruh positif dan signifikan terhadap kinerja maqasid syariah.

Kata kunci: Good Corporate governance, dewan pengawas syariah, dewan komisaris, komite audit, kepemilikan institusional, maqasid syariah.

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Abstract

This study aims to examine the effect of Good Corporate Governance (GCG) on maqasid sharia performance. Good Corporate Governance (GCG) is proxied by the board of commissioners, sharia supervisory board, audit committee, institutional ownership. The population and sample contained in this study are Islamic banks in Indonesia which are listed on the Indonesia Stock Exchange (IDX) in 2014-2016. The sampling used was purposive sampling. Based on predetermined criteria, 13 islamic banks were obtained as the research sample. The type of data used is secondary data in the form of annual reports and financial reports. The data analysis technique uses multiple linear regression analysis.

The results of this study indicate that the board of commissioners, audit committee, and institutional ownership did not significantly influence the performance of maqasid sharia.

Keywords: Good Corporate Governance, Sharia supervisory board, board of commissioners, audit committee, institutional ownership, maqasid sharia.