

ABSTRAK

ANALISIS PENGARUH DEWAN PENGAWAS SYARIAH DAN INDIKATOR *ISLAMICITY PERFORMANCE INDEX* TERHADAP PROFITABILITAS PERBANKAN SYARIAH DI INDONESIA

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Penelitian ini bertujuan untuk menguji pengaruh Dewan Pengawas Syariah (DPS) dan indikator-indikator dalam *Islamicity Performance Index* (*Profit Sharing Ratio*, *Zakat Performance Ratio*, *Equitable Distribution Ratio*, dan *Islamic Income Ratio*) terhadap profitabilitas perbankan syariah yang diukur dengan ROA. Penelitian ini termasuk penelitian kausal. Populasi dalam penelitian ini adalah seluruh Bank Umum Syariah (BUS) yang terdaftar dalam Bank Indonesia periode 2013-2017. Teknik pengumpulan sampel dilakukan dengan metode *purposive sampling* sehingga sampel yang diperoleh dalam penelitian ini sebanyak 11 Bank Umum Syariah. Teknik analisis data menggunakan analisis statistik deskriptif data, uji asumsi klasik, dan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa hanya variabel *Equitable Distribution Ratio* yang berpengaruh signifikan terhadap profitabilitas yang diproksikan melalui ROA. Sedangkan variabel lain yaitu Dewan Pengawas Syariah, *Profit Sharing Ratio*, *Zakat Performance Ratio*, dan *Islamic Income Ratio* tidak berpengaruh signifikan terhadap profitabilitas.

Kata kunci: Dewan Pengawas Syariah, *Profit Sharing Ratio*, *Zakat Performing Ratio*, *Equitable Distribution Ratio*, *Islamic Income Ratio*, *Profitabilitas*, dan ROA.

ABSTRACT

ANALYSIS THE EFFECTS OF SHARIA SUPERVISORY BOARD AND ISLAMICITY PERFORMANCE INDEX INDICATORS ON SHARIA BANKING PROFITABILITY IN INDONESIA

By

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This study aims to examine the effects of Sharia Supervisory Board (SSB) and indicators in Islamicity Performance Index (Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, and Islamic Income Ratio) on profitability of Islamic banks as measured by ROA. This study included causal research. The population in this study are all Islamic Banks (IB) registered in Bank Indonesia for the period 2013-2017. The sample collection technique was done by purposive sampling method so that the samples obtained in this study were 11 Islamic Banks. Data analysis techniques used descriptive data statistical analysis, classical assumption test, and multiple linear regression analysis.

The results showed that only Equitable Distribution Ratio variables has a significant effect on profitability proxied by ROA. While other variables namely Sharia Supervisory Board, Profit Sharing Ratio, Zakat Performance Ratio, and Islamic Income Ratio, have no significant effect on profitability.

Key words: Sharia Supervisory Board, *Profit Sharing Ratio*, *Zakat Performing Ratio*, *Equitable Distribution Ratio*, *Islamic Income Ratio*, *Profitabilitas*, and ROA.