ABSTRACT

THE INFLUENCE OF ISLAMIC CORPORATE GOVERNANCE ON THE MAQASID SHARIAH INDEX WITH FIRM SIZE AND FIRM AGE AS CONTROL VARIABLES (A STUDY ON ISLAMIC BANKS REGISTERED WITH THE FINANCIAL SERVICES AUTHORITY)

By

MEISYA SURYA ISLAMI

This study aims to examine the influence of Islamic Corporate Governance on the performance of Maqasid Shariah in Islamic Commercial Banks in Indonesia. The performance of Maqasid Shariah is measured using the Maqasid Shariah Index, which consists of three main dimensions: educating individuals, establishing justice, and promoting public interest. The independent variables in this study include components of Islamic Corporate Governance, namely the Board of Commissioners, the Sharia Supervisory Board, and Independent Commissioners. Firm size and firm age are employed as control variables. The study uses a sample of Islamic Commercial Banks in Indonesia that are registered with the Financial Services Authority (OJK) during the period of 2021–2023, with a total of 33 data observations. Data analysis was conducted using panel data regression with the Stata 17 application. The results indicate that the Board of Commissioners and Independent Commissioners do not have a significant effect on Maqasid Shariah performance, while the Sharia Supervisory Board has a significant negative effect on the Maqasid Shariah performance of Islamic Commercial Banks in Indonesia registered with the Financial Services Authority (OJK).

Keywords: Islamic Corporate Governance, Maqasid Shariah index, Board of Commissioners, Sharia Supervisory Board, Independent Commissioners.

ABSTRAK

PENGARUH *ISLAMIC CORPORATE GOVERNANCE* TERHADAP *MAQASID SYARIAH INDEX* DENGAN UKURAN PERUSAHAAN DAN UMUR PERUSAHAAN SEBAGAI VARIABEL KONTROL (Studi Pada Perbankan Syariah Yang Terdatar di Otoritas Jasa Keuangan)

Oleh

MEISYA SURYA ISLAMI

Penelitian ini bertujuan untuk mengetahui pengaruh *Islamic Corporate Governance* terhadap Kinerja *Maqasid Syariah* pada Bank Umum Syariah di Indonesia. Dalam penelitian ini, *Maqasid Syariah* diukur dengan menggunakan *Maqasid Syariah Index* yang mencakup tiga dimensi utama, yaitu mendidik individu, menegakan keadilan, dan kepentingan publik. Sebagai variabel independen, penelitian ini mengeksplorasi peran komponen *Islamic Corporate Governance*, yang terdiri dari Dewan Komisaris, Dewan Pengawas Syariah, dan Komisaris Independen serta ukuran perusahaan dan umur perusahaan digunakan sebagai variabel kontrol. Penelitian ini menggunakan sampel Bank Umum Syariah di indonesia Yang terdaftar di Otoritas Jasa Keuangan (OJK) selama periode 2021-2023, dengan total 33 observasi data. Metode analisis data dilakukan dengan Analisis regresi data panel dengan menggunakan aplikasi Stata 17. Hasil penelitian menunjukkan bahwa Dewan Komisaris dan komisaris independen tidak berpengaruh signifikan terhadap kinerja *maqasid Syariah*, sedangkan Dewan pengawas syariah berpengaruh negatif signifikan terhadap kinerja Maqasid Syariah pada Bank Umum syariah indonesia yang terdaftar di Otoritas jasa keuangan(OJK).

Kata kunci: *Islamic Corporate Governance,Maqasid Syariah Index*, Dewan Komisaris, Dewan Pengawas Syariah, Dewan Komisaris Independen