

***The Effect of Good Corporate Governance n the Performance of Maqashid Sharia
in Sharia Bank: The Role Moderation of Intellectual capital***

By Nadia Khatun Zahra

Abstract

This study aims to determine and analyze the effect of Good Corporate Governance (GCG) using the GCG mechanism, namely independent commissioners, DPS and audit committees on the performance of maqashid sharia and this study aims to determine the role of IC in moderating the effect of GCG on the performance of maqashid sharia with Islamic banking in Indonesia and Malaysia during the 2018-2020 period. The samples used by the researchers were 10 Islamic banks in Indonesia and 13 Islamic banks in Malaysia. In this study using secondary data sourced from the annual report and financial statements with a quantitative method. This study used the fixed effect model with panel data regression, data processing was carried out using STATA software version 13. Based on the test results, it was found that 2 GCG mechanisms, namely the sharia supervisory board and the audit committee, had a significant positive influence on the performance of maqashid sharia. The independent commissioner's GCG mechanism has no influence on the performance of maqashid sharia. As for intellectual capital, it cannot moderate the effect of GCG on the performance of maqashid sharia.

Keywords : *independent commissioner, sharia supervisory board, audit committee, maqashid sharia performance, and intellectual capital.*

**Pengaruh *Good Corporate Governance* Terhadap Kinerja *Maqashid syariah*
Pada Bank Syariah: Peran Moderasi *Intellectual capital***

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Abstrak

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Good Corporate Governance* (GCG) dengan menggunakan mekanisme GCG yaitu komisaris independen, DPS dan komite audit terhadap kinerja *maqashid syariah* serta penelitian ini bertujuan untuk mengetahui peran IC dalam memoderasi pengaruh GCG terhadap kinerja *maqashid syariah* dengan pada perbankan syariah di Indonesia dan Malaysia selama periode tahun 2018-2020. Sampel yang digunakan peneliti adalah 10 perbankan syariah di Indonesia dan 13 perbankan syariah di Malaysia. Pada penelitian ini menggunakan data sekunder yang bersumber pada *annual report* dan *financial statements* dengan metode kuantitatif. Penelitian ini menggunakan model *fixed effect model* dengan regresi data panel, proses pengolahan data dilakukan dengan *software* STATA versi 13. Berdasarkan hasil pengujian didapati hasil bahwa 2 mekanisme GCG yaitu dewan pengawas syariah dan komite audit memiliki pengaruh signifikan positif terhadap kinerja *maqashid syariah*. Mekanisme GCG komisaris independen tidak memiliki pengaruh terhadap kinerja *maqashid syariah*. Adapun *intellectual capital* tidak dapat memoderasi pengaruh GCG terhadap kinerja *maqashid syariah*.

Kata kunci : komisaris independen, dewan pengawas syariah, komite audit, kinerja *maqashid syariah*, dan *intellectual capital*.