

DAFTAR PUSTAKA

- Agustina, F., & Maria, D. (2017). *Peningkatan Kinerja Bank Syariah Di Indonesia Melalui Penerapan Good Corporate Governance*. 270–283.
- Ahzar, F. A., Rosadi, S., & Wati, A. (2021). Corporate Governance, Karakteristik Dewan Pengawas Syariah dan Maqashid Sharia Index pada Perbankan Syariah di Indonesia. *AKTSAR: Jurnal Akuntansi Syariah*, 4(2), 241. <https://doi.org/10.21043/aktsar.v4i2.12730>
- Artika, Z. (2021). Pengaruh Dana Syirkah Temporer dan Good Corporate Governance Terhadap Kinerja Maqashid Syariah (Bank Umum Syariah Indonesia Periode 2017-2019). *Skripsi*, 3(March), 6.
- Azis, M. (2021). Analisis pengaruh Islamic Corporate Governance Model Stakeholder Terhadap Kinerja Bank Umum Syariah Di Indonesia Ditinjau Dari Maqashid Syariah Indeks. *Kodifikasia, Jurnal Penelitian Islam*, 15(1), 111–132. <https://doi.org/10.21154/kodifikasia.v15i1.2710>
- Azizah, J., & NR, E. (2020). Pengaruh Dewan Komisaris, Komite Audit, Dan Dewan Pengawas Syariah Terhadap Kinerja Perbankan Syariah. *Jurnal Eksplorasi Akuntansi*, 2(1), 2554–2569. <https://doi.org/10.24036/jea.v2i1.229>
- Bank Negara Malaysia. (2022). *Financial stability*.
- Budiyono, I., & Sabilla, C. K. (2021). Analysis of The Influence of Audit Committee , Sharia Supervisory Board , and Islamic Work Ethic on The Quality of Sharia Bank Financial Statements in Indonesia. *AL-ARBAH: Journal of Islamic Finance and Banking*, 3(1), 99–110. <https://doi.org/10.21580/al-arbah.2021.3.1.8066>
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management Review*, 22(1), 20–47. <https://doi.org/10.4324/9781315261102-29>
- Febri, M., & Ginanjar, Y. (2020). Pengaruh Dewan Pengawas Syariah Dan Proporsi Dewan Komisaris Independen Terhadap Kinerja Keuangan Perbankan Syariah Indonesia The Impact Of Sharia Supervisory Board And Proportion Of Independent Board Commissioners To Financial Performance Of Sharia Banks. *Jurnal Ekonomi Syariah Dan Bisnis*, 3(1), 72–80.
- Firrizqi, M. M., & Rahmawati, I. D. (2021). Analysis of the Influence of Good Corporate Governance on the Performance of Indonesian Islamic Banks in View from Maqashid Syariah 2015-2019. *Academia Open*, 5, 1–12. <https://doi.org/10.21070/acopen.5.2021.2419>
- Fox, M. A., & Hamilton, R. T. (1994). Ownership and Diversification: Agency Theory or Stewardship Theory. *Journal of Management Studies*, 31, 69–81.
- Hartono, N. (2018). Analisis Pengaruh Islamic Corporate Governance (ICG) Dan Intellectual Capital (IC) Terhadap Maqashid Syariah Indeks (MSI) Pada Perbankan Syariah Di Indonesia. *Al-Amwal : Jurnal Ekonomi Dan Perbankan*

Syari'ah, 10(2), 259. <https://doi.org/10.24235/amwal.v10i2.3249>

- International Finance Corporation. (2014). *The Indonesia Corporate Governance Manual* (Vol. 1). <http://www.ojk.go.id/Files/box/THE-INDONESIA-CORPORATE-GOVERNANCE-MANUAL-First-Edition.pdf#search=governance>
- Islamic Financial Services Board. (2022). *Islamic Financial Services Industry Stability Report 2022*. www.ifsb.org.
- Jefri, R. (2018). Teori stewardship dan good governance. *Jurnal Riset Edisi XXVI*, 4(3), 14–28.
- Kaaffah, R. A., & Tryana, A. L. (2020). Pengaruh GCG, Dana Syirkah Temporer Terhadap Kinerja Maqashid Syariah Pada Bank Umum Syariah. *Jurnal Ekonomi Dan Bisnis Indonesia*, 2008, 20–27.
- Kaihatu, T. S. (2006). Good Corporate Governance dan Penerapannya di Indonesia. *Jurusan Ekonomi Manajemen, Fakultas Ekonomi – Universitas Kristen Petra*, 8, 1–9.
- Kementerian Agama RI. (2022). *Data Umat Berdasarkan Agama*. <https://Data.Kemenag.Go.Id/>.
<https://data.kemenag.go.id/statistik/agama/umat/agama>
- Khan, S. N., & Ali, E. I. (2018). The Moderating Effect Of Intellectual Capital On The Relationship Between Corporate Governance And Companies Performance In Pakistan. *Journal of Governance and Integrity*, 2(1), 29–55. <https://doi.org/10.15282/jgi.2.1.2018.5534>
- Krisnawati, N. D. (2019). *Pengaruh Mekanisme Corporate Governance, Likuiditas, Dan Risiko Pembiayaan Terhadap Kinerja Maqashid Syariah Pada Bank Umum Syariah Di Indonesia (Studi Empiris pada Bank Umum Syariah di Indonesia Periode 2014-2018)*. 1(1), 1–27.
- Kurniasari, M., & Salman, K. R. (2020). *The Effect of the Sharia Supervisory Board the Characteristics on Maqashid Sharia Index*. 4(1), 51–62.
- Lesmana, S., & Lufriansyah. (2019). Pengaruh Sistem Pengendalian Akuntansi dan Pengendalian Dewan Pengawas Syariah terhadap Kinerja Bank Syariah (Studi Empiris pada Bank Syariah Kantor Wilayah Sumatera Utara). *Jurnal Riset Akuntansi Dan Bisnis*, 19(1), 1–13. <https://doi.org/https://doi.org/10.30596/jrab.v19i1.3318>
- Mohammed, M. O., & Taib, F. M. (2015). Developing Islamic Banking Performance Measures Based on Maqasid Al-Shari'Ah Framework: Cases of 24 Selected Banks. In *Journal of Islamic Monetary Economics and Finance* (pp. 55–77). <https://doi.org/10.21098/jimf.v1i1.483>
- Muhammad, R., & Oktavianti, H. Y. (2020). Dampak Tata Kelola Bank Syariah Terhadap Kepatuhan Syariah Berbasis Maqashid Syariah. *Wahana: Jurnal*

Ekonomi, Manajemen Dan Akuntansi, 23(2), 239–259.
<https://doi.org/10.35591/wahana.v23i2.188>

Mukhibad, H. (2019). Peran DPS dalam Pertemuan Maqashid Syariah – Kajian Islam Bank di Indonesia. *EJIF – Jurnal Keuangan Islam Eropa*, 1–10.

Nurmahadi, & Setyorini, C. T. (2018). Maqasid Syariah Dalam Pengukuran Kinerja Lembaga Keuangan Syariah di Indonesia. *JAS (Jurnal Akuntansi Syariah)*, 2(1), 29–55.

OECD. (2006). *OECD Annual Report 2006*. <https://www.oecd-ilibrary.org/docserver/annrep-2006-en.pdf>

OJK. (2022). Laporan Perkembangan Keuangan Syariah Indonesia 2021. In www.ojk.go.id. <https://www.ojk.go.id/id/kanal/syariah/data-dan-statistik/laporan-perkembangan-keuangan-syariah-indonesia/Pages/Laporan-Perkembangan-Keuangan-Syariah-Indonesia-2020.aspx>

Otoritas Jasa Keuangan. (2022). *Statistik Perbankan Syariah*.

Perdana, E. (2016). *Olah Data Skripsi Dengan SPSS 22* (Christianingrum (ed.)). Lab Kom Manajemen FE UBB.

Pranata, M. W., & Laela, S. F. (2020). Board Characteristics, Good Corporate Governance And Maqashid Performance In Islamic Banking. *Journal of Islamic Monetary Economics and Finance*, 6(2), 463–486.

Prasojo, P., Yadiati, W., Fitrijanti, T., & Sueb, M. (2022). Exploring the relationship between intellectual capital and maqasid sharia-based performance: the moderating role of sharia governance. *Journal of Islamic Marketing, September*. <https://doi.org/10.1108/JIMA-07-2021-0226>

Pratiwi, L. N. (2019). Pengaruh Implementasi Good Corporate Governance Dan Maqashid Al-Syariah Terhadap Profitabilitas Pada Bank Umum Syariah. *SIGMA-Mu (Jurnal Penelitian & Gagasan Sains ...)*, 56–65.

Pulic, A. (2000). VAICTM – An Accounting Tool for Intellectual Capital Management. *International Journal Technology Management*, 20(5/6/7/8), 702–714.
<https://www.inderscienceonline.com/doi/epdf/10.1504/IJTM.2000.002891>

Putri, D. A. S., Rulindo, R., & Tanjung, H. (2019). Persepsi Masyarakat Muslim Terhadap Ke"Syariah"an Bank Syariah di Indonesia. *Iqtishaduna, Jurnal Ekonomi & Keuangan Islam*, 10(1), 20–30.

Ramadhan, M. I. B., Abdurahim, A., & Sofyani, H. (2019). Modal Intelektual Dan Kinerja Maqashid Syariah Perbankan Syariah Di Indonesia. *Jurnal Akuntansi Dan Keuangan Islam*, 6(1), 5–18. <https://doi.org/10.35836/jakis.v6i1.6>

Rismayani, G., & Nanda, U. L. (2019). Pengaruh Dewan Komisaris, Dewan Pengawas Syariah (Dps) Dan Direksi Terhadap Kinerja Maqasid Syariah. *Jurnal Riset Keuangan Dan Akuntansi*, 4(2), 40–55.

<https://doi.org/10.25134/jrka.v4i2.1698>

- Rizki, M. F., Husaini, & Ilyas, F. (2019). *Pengaruh karakteristik dewan pengawas syariah terhadap kinerja perbankan yang dimoderasi oleh pengambilan risiko bank (Studi pada bank syariah di Asia Tenggara periode 2015-2019)*. 2, 53–70.
- Romdhoni, A. H. (2015). Good Corporate Governance (Gcg) Dalam Perbankan Syariah. *Jurnal Akuntansi Dan Pajak*, 16(01), 124–130. <https://doi.org/10.29040/jap.v16i01.122>
- Saidi, N. (2009). Corporate governance in Islamic finance. *Islamic Wealth Management*, 33, 433–452.
- Sudarno, & Yulia, N. (2015). Intellectual Capital: Pendefinisian, Pengakuan, Pengukuran, Pelaporan Dan Pengungkapan. *Jurnal Akuntansi Universitas Jember*, 10(2), 155. <https://doi.org/10.19184/jauj.v10i2.1256>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. CV Alfabeta.
- Sulaiman, M., Majid, N. A., & Arifin, N. M. (2015). Corporate governance of Islamic financial institutions in Malaysia. *Asian Journal of Business and Accounting*, 8(1), 65–93.
- Sulistiawati, & Fithria, A. (2021). Corporate Governance and Maqasid Sharia Performance on Islamic Banks in Indonesia. *Tasharruf: Journal Economics and Business of Islam*, 6(2), 136–149. <http://journal.iain-manado.ac.id/index.php/TJEBI/index>
- Sulistyawati, A. I., Ati, H., & Santoso, A. (2020). Telisik Faktor Pengaruh Kinerja Maqashid Syariah Bank Syariah Di Indonesia. *Jurnal Ilmiah Ekonomi Islam*, 6(2), 142–150. <https://doi.org/10.29040/jiei.v6i2.986>
- Suwardi, A. (2011). *Stata: Tahapan Dan Perintah (Syntax) Data Panel. Edisi: 2011* (Vol. 25, Issue 021, p. 2013).
- Ulum, I. (2013). Model Pengukuran Kinerja Intellectual Capital Dengan Ib-Vaic Di Perbankan Syariah. *Inferensi, Jurnal Penelitian Sosial Keagamaan*, 7(1), 185. <https://doi.org/10.18326/infl3.v7i1.185-206>
- Utami, M. S. M., & Muslikhati. (2019). Pengaruh Dana Pihak Ketiga (DPK), Capital Adequacy Ratio (CAR), Non Performing Financing (NPF) Terhadap Likuiditas Bank Umum Syariah (BUS) Periode 2015-2017. *Falah: Jurnal Ekonomi Syariah*, 33–43.
- Yuri, I. A., Rahman, A., & Fontanela, A. (2018). *The Effect of Good Corporate Governance (GCG), Temporary Syirkah Funds, and Profitability on the Performance of the Maqasid of Sharia Commercial Banks in Indonesia*. 18–32.
- Zuliana, R., & Aliamin, A. (2019). Pengaruh Dewan Pengawas Syariah, Intellectual

Capital, Dan Corporate Social Responsibility Terhadap Kinerja Bank Syariah Di Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 4(4), 677–693. <https://doi.org/10.24815/jimeka.v4i4.15335>

Zulpahmi, Sumardi, & Andika. (2018). Dana Syirkah Temporer Dan Corporate Governance Mechanism Mempengaruhi Kinerja Maqasid Syariah Bank Syariah Di Indonesia. *Jurnal Ilmu Akuntansi*, 11(1), 35–52. <https://doi.org/10.15408/akt.v11i1.8828>