

The Influence of Islamic Corporate Governance On Islamic Bank Financial Performance

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Abstract

This research is a quantitative study that aims to determine the effect of the implementation of Islamic corporate governance on the financial performance of Islamic banks. Using panel data regression of 14 Islamic banks in Indonesia for the 2018-2020 period. Partially, just independent commissioners has an effect with financial performance. Then, no effect was found between the other ICG components, such as the number of top management, frequency of board of directors meetings, gender diversity, number of sharia supervisory boards (DPS), education level of DPS, frequency of DPS meetings, and concurrent positions of DPS on Islamic bank financial performance. This provides knowledge for regulators and companies to be able to improve the financial performance of Islamic banks through the implementation of ICG.

Keywords: Islamic Bank, Islamic Corporate Governance, Indonesia, Financial Performance.

Pengaruh *Islamic Corporate Governance* Terhadap Kinerja Keuangan Bank Syariah

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh dari implementasi *islamic corporate governance* terhadap kinerja keuangan bank syariah. Dengan menggunakan regresi data panel pada 14 bank syariah di Indonesia periode 2018-2020. Hasil penelitian ini ditemukan hanya variabel komisaris independen yang ditemukan berpengaruh. Namun komponen ICG lainnya yaitu jumlah manajemen puncak, frekuensi rapat direksi, *gender diversity*, jumlah dewan pengawas syariah (DPS), tingkat pendidikan DPS, frekuensi rapat DPS, dan rangkap jabatan DPS terhadap kinerja keuangan bank syariah. Hasil penelitian ini diharapkan dapat memberikan pengetahuan bagi regulator dan perusahaan untuk dapat meningkatkan kinerja keuangan bank syariah melalui implementasi ICG.

Kata kunci: Bank Syariah, *Islamic Corporate Governance*, Indonesia, Kinerja Keuangan