INTISARI

Penelitian ini bertujuan untuk mengetahui analisis good corporate governance yang meliputi dewan komisaris, dewan pengawas syariah, rangkap jabatan dewan pengawas syariah, komite audit, dan rapat komite audit pada perbankan syariah di Indonesia dan Malaysia pada tahun 2012-2015. Faktor-faktor yang diteliti adalah dewan komisaris, dewan pengawas syariah, rangkap jabatan dewan pengawas syariah, komite audit, dan rapat komite audit. Sampel pada penelitian ini dipilih berdasarkan metode *purposive sampling*. Sampel yang diperoleh dari dua puluh enam perusahaan perbankan syariah di Indonesia dan Malaysia dengan pengamatan selama empat tahun, sehingga sampel yang terpilih sebanyak 104 sampel.

Metode analisis yang digunakan adalah analisis deskriptif, uji asumsi klasik, dan uji regresi berganda. Hasil uji regresi berganda menunjukkan bahwa maqashid syariah di Indonesia secara signifikan dipengaruhi oleh variabel independen. Dan nilai *adjusted R^2* untuk Perbankan Indonesia sebesar 20,7% dan untuk Perbankan Malaysia sebesar 49,1% dari hasil tersebut dapat disimpulkan bahwa dewan komisaris, dewan pengawas syariah, rangkap jabatan dewan pengawas syariah, komite audit dan rangkap komite audit mampu menjelaskan variabel maqashid syariah.

Kata kunci: maqashid syariah, dewan komisaris, dewan pengawas syariah, rangkap jabatan dewan pengawas syariah, komite audit, rapat komite audit.

ABSTRACT

This research aims to know the analysis of good corporate governance which includes the Board of Commissioners, Board of Trustees, a duplicate post of Sharia Supervisory Board, audit committee, and the audit committee meeting on Islamic banking in Indonesia and Malaysia in 2012-2015. Factors examined are the Board of Commissioners (DK), syariah Supervisory Board (DPS), a duplicate post of Sharia Supervisory Board (RJDPS), the audit Committee (KA). The samples on this research was selected based on the method of purposive sampling. Samples obtained from twenty-six companies of Islamic banking in Indonesia and Malaysia with four years of observation, so that the selected sample as much as 104 samples.

Analysis of the method used is descriptive analysis, test the assumptions of classical, and multiple regression test. Multiple regression test results indicating that the Islamic trends in Indonesia significantly influenced by independent varriabel. And adjusted R^2 values for 20.7% of Indonesia's banking and Banking for Malaysia of 49.1% of those results can be concluded that the Board of Commissioners, Board of Trustees, a duplicate post of Sharia Supervisory Board, audit committee and audit Committee was able to explain the double variable trends.

Keywords: Islamic trends, Board of Commissioners, Board of Trustees, a duplicate post of Sharia Supervisory Board, audit committee, meetings of the audit committee.