

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *Good Governance* Bisnis Syariah (GGBS), ukuran perusahaan, dan *leverage* terhadap kinerja perbankan syariah di Indonesia dan Malaysia. Kinerja perbankan syariah dilihat dari dua sisi, yaitu kinerja keuangan yang diukur dengan *Islamicity Financial Performance Index* dan kinerja sosial yang diukur dengan *Social and Environmental Disclosure*.

Populasi dalam penelitian ini adalah seluruh bank umum syariah di Indonesia dan Malaysia yang menerbitkan *annual report* pada tahun 2012-2015. Teknik pengambilan sampel menggunakan *purposive sampling*. Sampel penelitian ini berjumlah 44 untuk bank syariah di Indonesia dan 36 untuk bank syariah di Malaysia. Metode analisis yang digunakan adalah regresi linier berganda dengan menggunakan program SPSS 22.0.

Hasil penelitian: 1) *Good Governance* Bisnis Syariah berpengaruh positif terhadap *Islamicity Financial Performance Index* di Indonesia dan Malaysia, 2) ukuran perusahaan tidak berpengaruh terhadap *Islamicity Financial Performance Index* di Indonesia dan Malaysia, 3) *leverage* tidak berpengaruh terhadap *Islamicity Financial Performance Index* di Indonesia dan Malaysia, 4) *Good Governance* Bisnis Syariah berpengaruh terhadap *Social and Environmental Disclosure*, 5) ukuran perusahaan tidak berpengaruh terhadap *Social and Environmental Disclosure*, 6) *leverage* berpengaruh positif terhadap *Social and Environmental Disclosure* di Indonesia dan tidak berpengaruh terhadap *Social and Environmental Disclosure* di Malaysia

Kata kunci: *Good Governance* Bisnis Syariah, ukuran perusahaan, *leverage*, kinerja perbankan syariah, *Islamicity Financial Performance Index*, *Social and Environmental Disclosure*, Bank Syariah

ABSTRACT

This study aims to determine the influence of Good Governance Shariah Business, company size, and leverage on the performance of Islamic banking in Indonesia and Malaysia. The performance of Islamic banking consists of two parts: financial performance as measured by Islamicity Financial Performance Index and sosial performance as measured by Social and Environmental Disclosre.

The population in this study are all Islamic banks in Indonesia and Malaysia, which publish the annual report from 2012 to 2015. The sampling technique is purposive sampling. The research's sample includes 44 Islamic banks in Indonesia and 36 Islamic banks in Malaysia. The analytical method use multiple linear regression using SPSS 22.0.

Results of the study: 1) Good Governance Shariah Business positively affect on Islamicity Financial Performance Index in Indonesia and Malaysia, 2) company size does not affect on Islamicity Financial Performance Index in Indonesia and Malaysia, 3) leverage does not effect on Islamicity Financial Performance Index in Indonesia and Malaysia, 4)) Good Governance Shariah Business positively affect on Social and Environmental Disclosre in Indonesia and Malaysia, 5)) company size positively affect on Social and Environmental Disclosre in Indonesia and Malaysia, 6) leverage positively affect on Social and Environmental Disclosre in Indonesia and does not affect on on Social and Environmental Disclosre in Malaysia.

Keywords: Good Governance Shariah Business, company size, leverage, Islamic Bank Performance, Islamicity Financial Performance Index, Social and Environmental Disclosre, Islamic Bank