

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh ukuran dewan komisaris, ukuran dewan pengawas syariah, ukuran dewan direksi, ukuran dewan komisaris independen dan ukuran komite audit terhadap ROA dan BOPO.

Penelitian ini merupakan penelitian eksplanatory dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah bank umum syariah. Sampel adalah bank syariah yang termasuk dalam bank nasional dan bank daerah tahun 2011-2016. Teknik pengambilan sampel menggunakan *purposive sampling*. Teknik analisis menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara simultan variabel ukuran dewan komisaris (X_1), ukuran dewan pengawas syariah (X_2), ukuran dewan direksi (X_3), ukuran komisaris independen (X_4), dan ukuran komite audit (X_5) secara simultan berpengaruh signifikan terhadap ROA dan BOPO. Secara parsial menunjukkan bahwa variabel ukuran dewan komisaris dan ukuran dewan pengawas berpengaruh signifikan terhadap ROA, sedangkan variabel ukuran dewan direksi, dewan komisaris independen dan komite audit tidak berpengaruh signifikan terhadap ROA. Selain itu, penelitian ini juga membuktikan bahwa variabel ukuran dewan komisaris, ukuran dewan pengawassyariah dan dewan komisaris independen berpengaruh signifikan terhadap BOPO, sedangkan ukuran dewan direksi dan komite audit tidak berpengaruh signifikan terhadap BOPO.

Kata kunci: Ukuran Dewan Komisaris, Ukuran Dewan Pengawas Syariah, Ukuran Dewan Direksi, Ukuran Dewan Komisaris Independen, Ukuran Komite Audit, ROA, BOPO

ABSTRACT

The purpose of the research was to identify the effect of commissioner board size, the size of the Sharia supervisory board, the size of the board of directors, the size of the independent board of commissioners and the size of the audit committee on ROA and BOPO.

This research is an explanatory research with quantitative approach. The population in this research is sharia commercial bank. Samples are sharia banks that are included in national banks and regional banks in 2011-2016. The sampling technique uses purposive sampling. The analysis technique uses multiple linear regression analysis.

The results showed that simultaneously the size of the board of commissioners variable (X1), the size of variable the sharia supervisory board (X2), the size of variable the board of directors (X3), the size of variable the independent commissioner (X4), and the size of variable the audit committee (X5) simultaneously had significant effect on ROA and BOPO. Partially, it shows that the variable size of the board of commissioner and sharia supervisory board size variable has a significant effect on ROA, while the variable size of the board of directors, The Independent board of commissioner and The audit committee has

no significant effect on ROA. In addition, this study also proves that the variable size of the board of commissioners, the size of the sharia supervisory board and the independent board of commissioners has a significant effect on BOPO, while the size of the board of directors and audit committee has no significant effect on BOPO.

Keywords: Islamic Bank, Financial Performance, GCG