

ABSTRAK

PENGARUH SHARIA GOVERNANCE DAN INTELLECTUAL CAPITAL TERHADAP ISLAMICITY PERFORMANCE INDEX DI BANK UMUM SYARIAH

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Penelitian ini bertujuan untuk mengetahui bagaimana *sharia governance* dan *intellectual capital* berpengaruh terhadap kinerja islami berdasarkan *Islamicity Performance Index* (IPI) pada Bank Umum Syariah (BUS) di Indonesia tahun 2011 hingga 2017. Populasi penelitian ini adalah 13 BUS, sedangkan sampel yang digunakan adalah 8 BUS yang ditentukan berdasarkan *purposive sampling*. Peneliti menggunakan data sekunder yang didapatkan dari *website* masing-masing BUS berupa Laporan Tahunan dan Laporan *Good Corporate Governance* (GCG). Pengujian hipotesis dalam penelitian ini menggunakan *Structural Equation Modeling* (SEM) di *Partial Least Square* (PLS). Kualitas *sharia governance* diukur berdasarkan hasil *self assessment*. *Intellectual capital* diukur menggunakan iB-VAIC yang dikemukakan oleh Ulum (2009). Kinerja islami diukur berdasarkan indeks yang dibuat oleh Hameed, *et al* (2004) yaitu IPI yang terdiri dari performa rasio bagi hasil, rasio zakat dan rasio pembagian hasil yang adil. Dari hasil pengujian, diketahui jika *sharia governance* berpengaruh positif terhadap IPI, tetapi *intellectual capital* tidak berpengaruh positif terhadap IPI. Secara simultan, *sharia governance* dan *intellectual capital* mempengaruhi IPI.

Kata Kunci :*Sharia governance, intellectual capital, kinerja islami, islamicity performance index.*

No.Daftar : 493/UN40.A7.D1/PI/2018

Tsara Azizah, 2019

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ABSTRACT

THE INFLUENCE OF SHARIA GOVERNANCE AND INTELLECTUAL CAPITAL TO ISLAMICITY PERFORMANCE INDEX IN ISLAMIC BANKING

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This study aims to determine how sharia governance and intellectual capital affect islamic performance based on islamicity performance index (IPI) in Indonesian Islamic Banking since 2011 until 2017. The population of this study is 13 banks. But only 8 banks for sample using purposive sampling. Researchers use secondary data which are Annual and Good Corporate Governance (GCG) Reports from every islamic bank's website. The hypotesis are tested by Structural Equation Modeling (SEM) in Partial Least Square (PLS). Sharia goverment quality is based on self assessment. Intellectual capital is measured by iB-VAIC from Ulum (2009).Islamic performance is measured by Hameed's index (2004) which called IPI. It contains several ratios, such as profit sharing, zakah and equitable distribution. The results of this study are sharia governance has possitive effect to IPI, but intellectual has no possitive effect to IPI. Sharia governance and intellectual capital impact simultaniously to IPI.

Key Words : Sharia governance, intellectual capital, islamicity performance index

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