

**ANALISIS KUALITAS PENERAPAN *GOOD CORPORATE GOVERNANCE* DAN PENGARUH TINGKAT BAGI HASIL TERHADAP PEMBIAYAAN PADA BANK UMUM SYARIAH DI INDONESIA**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji analisis kualitas penerapan *good corporate governance* (GCG) dan pengaruh tingkat bagi hasil terhadap pemberian melalui dana pihak ketiga pada bank umum syariah di Indonesia. Penelitian ini menggunakan metode *purposive sampling* dalam menentukan jumlah sampel yang digunakan dan diperoleh 10 Bank Umum Syariah (BUS) sebagai sampel, sehingga selama 3 tahun pengamatan terdapat 60 laporan tahunan yang dianalisis dan penelitian ini menggunakan model analisis jalur (*path analysis*).

Hasil penelitian menunjukkan bahwa: (1) *Good Corporate Governance* dan bagi hasil secara simultan berpengaruh signifikan terhadap dana pihak ketiga, sedangkan secara parsial hanya kualitas *Good Corporate Governance* yang berpengaruh signifikan. (2) *Good Corporate Governance*, bagi hasil dan dana pihak ketiga secara simultan berpengaruh signifikan terhadap pemberian. Sedangkan secara parsial hanya dana pihak ketiga yang berpengaruh signifikan terhadap pemberian.

.Kata Kunci : Kualitas *Good Corporate Governance* (GCG), Tingkat Bagi Hasil, Dana Pihak Ketiga, Pemberian

**QUALITY ANALYSIS APPLICATION GOOD CORPORATE  
GOVERNANCE (GCG) AND EFFECT OF THE RESULTS OF  
FINANCING ON ISLAMIC BANKS  
IN INDONESIA**

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**ABSTRACT**

*This study aims to examine the quality analysis of the implementation of good corporate governance (GCG) and the influence of the proceeds to finance through third party funds in Islamic banks in Indonesia. This study uses purposive sampling method to determine the number of samples used and obtained 10 Islamic Banks (BUS) as a sample, so as long as 3 years of observation there were 60 annual report and this study analyzed using path analysis model (path analysis).*

*The results showed that: (1) good corporate governance and profit simultaneously significant effect on third-party funds, while partially just the quality of good corporate governance have a significant effect. (2) Good Corporate Governance, profit sharing and third-party funds simultaneously significant effect on the financing. While the partial third-party funds only significant effect on the financing.*

*Keywords:* *Quality of Good Corporate Governance (GCG), Rate of Profit Sharing, Third Party Funds, Financing*