

ABSTRACT

This study examines aims to influence the implementation of good corporate governance, corporate size and Operasional Cost to Operational Income to Return On Asset on financial performance of Islamic Banking.

The population was Islamic Banks (BUS) which is registered in Bank Indonesia 2010-2012 the number of 11 banks. The method of data analysis used in this study is the analysis method and statistic using SPSS for Windows 20 (Statistical Package for Social Science 20). From the result of multiple linear regression equation, it can be see that good corporate governance (X1), Corporate Size (X2) and Operasional Cost to Operational Income (X3) influence significant and have a positive relationship the financial performance of Islamic banking. Partial results of this study found that Corporate Size influence significant and have a positive relationship on financial performance, but good coprporate governance and Operasional Cost to Operational Income structure does not affect the financial performance period 2010 into 2012.

Key words : Good Corporate Governance, Corporate Size, Operasional Cost to Operational Income , Return On Asset , Financial Performance.



ABSTRAK

Penelitian bertujuan untuk mengetahui pengaruh penerapan *good corporate governance*, *Corporate Size* dan BOPO terhadap kinerja keuangan Perbankan Syariah dengan indikator *Return On Asset*.

Populasi penelitian ini adalah Bank Umum Syariah (BUS) yang terdaftar di Bank Indonesia periode 2010-2012 dengan jumlah 11 bank. Metode analisis data yang menggunakan bantuan program SPSS for Windows 20 (*Statistical Package for Social Science 20*). Dari hasil persamaan regresi linear berganda, dapat dilihat bahwa *good corporate governance* (X1), *Corporate Size* (X2) dan Biaya Operasional dan Beban Operasional (X3) berpengaruh secara signifikan dan memiliki hubungan yang positif terhadap kinerja keuangan perbankan syariah. Hasil penelitian ini secara parsial menemukan bahwa struktur *Corporate Size* berpengaruh signifikan terhadap kinerja keuangan, tetapi struktur GCG dan Biaya Operasional dan Beban Operasional tidak berpengaruh terhadap kinerja keuangan periode tahun 2010 sampai dengan 2012.

Kata Kunci : *Self Assessment good corporate governance*, *Corporate Size*, Biaya Operasional dan Beban Operasional , *Return On Asset*.

