

## ABSTRAK

Penelitian ini untuk menganalisis pengaruh Islamic Corporate Social Responsibility, komisaris independen, dewan komisaris, dewan direksi dan dewan pengawas syariah terhadap kinerja keuangan (ROA). Objek penelitian ini adalah kinerja keuangan pada perbankan syariah di Indonesia melalui situs resmi Otoritas Jasa Keuangan (OJK). Penelitian ini dilakukan dengan menggunakan pendekatan deskriptif kuantitatif dengan jumlah sampel sebanyak 35. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial variabel ukuran dewan komisaris berpengaruh terhadap kinerja keuangan (ROA) sedangkan variabel Islamic Corporate Social Responsibility, komisaris independen, ukuran dewan direksi dan ukuran dewan pengawas syariah tidak berpengaruh terhadap kinerja keuangan (ROA). Hal ini dibuktikan dari hasil uji simultan (uji F) dan hasil uji parsial (uji t) juga menunjukkan nilai tidak signifikan dari empat variabel bebas yang mendukung hipotesa, dan nilai signifikan dari satu variabel bebas yang mendukung hipotesa.

Kata kunci: ROA, Islamic Corporate Social Responsibility, Good Corporate Governance, Komisaris Independen, Dewan Komisaris, Dewan Direksi, Dewan Pengawas Syariah.



## ABSTRACT

*This research is to analyze the influence of Islamic Corporate Social Responsibility, independent commissioner, board of commissioner, board of directors and syariah supervisory board to performance of financial (ROA). The object of this study is the financial performance of Islamic banking in Indonesia through the official website of the Financial Services Authority (OJK). This research was conducted by using quantitative descriptive approach with 35 samples. Therefore, the data analysis used is statistical analysis in the form of multiple linear regression test.*

*The results of this study show that partially the size of the board of commissioners has an effect on financial performance (ROA), while the variables of Islamic Corporate Social Responsibility, independent commissioner, board size and size of syariah supervisory board have no effect on financial performance (ROA). This is evidenced from the results of the simultaneous test (F test) and the partial test results (t test) also shows the insignificant value of the four independent variables that support the hypothesis, and the significant value of one independent variable that supports the hypothesis.*

*Keywords: ROA, Islamic Corporate Social Responsibility, Good Corporate Governance, Independent Commissioner, Board of Commissioners, Board of Directors, Sharia Supervisory Board.*

