

ABSTRACT

This study aimed to examine the effect of independence, cross-membership, meetings frequency of Shariah Supervisory Board (SSB) and firm performance of Islamic Banks in Indonesia. Firm performance was measured by return on asset (ROA). The independent variable used in this study was the independence, cross-membership, and meetings frequency of SSB.

The sample used in this study was Islamic Bank listed on the Bank Indonesia during the period 2014-2020. The number of samples were 12 companies taken by purposive sample method. Analytical method of the study was linear regression, which previously passed the classic assumption test.

The results showed that the independence, cross-membership and meetings frequency of SSB had a significant positive effect on ROA.

Keywords: Return on Asset, Independence, Cross-membership, Meetings Frequency, Shariah Supervisory Board, Firm Performance