

ABSTRACT

The purpose of this study was to analyze the effect of Islamic Corporate Governance (ICG), Intellectual Capital (IC) and Islamicity Performance Index (IPI) on the profitability of Islamic Commercial Banks in Indonesia. This research is a type of quantitative research using secondary data with a population of 14 Islamic Commercial Banks in Indonesia. The sample selection method used purposive sampling and obtained 8 samples of Islamic Commercial Banks that met the criteria. Data analysis techniques in this study used descriptive statistical analysis, multiple linear regression analysis and hypothesis testing. The results obtained indicate that simultaneously, the ICG, IC and IPI variables affect profitability. While partially the ICG variable and the Intellectual Capital variable it has no effect on profitability. The variable Islamicity Performance Index is proxied by 5 variables, namely the variables Profit Sharing Ratio (PSR), Zakat Performing Ratio (ZPR), Equitable Distribution Ratio (EDR), Islamic Income vs. Non-Islamic Income (IISR) and Directors Employees Wilfare Ratio (DER). have varying results. The PSR and EDR variables have an effect on profitability but the ICG,ZPR, DER and IISR variables have no effect on profitability.

Keywords: Islamic Corporate Governance; Intellectual Capital; Islamicity Performance Index; Profitability; Sharia Commercial Banks.