

ABSTRACT

The aim of this research is to collect empirical data regarding how the performance of maqashid sharia is influenced by Islamic Social Reporting and intellectual capital which is determined using the Islamic Banking Value Added Intellectual Coefficient (iB-VAIC) approach. This research is based on sharia company theory and Resource Based Theory with a sample of 24 sharia banks in ASEAN from 2017-2022, using multiple linear analysis methods. The research findings provide results (1) the performance of sharia maqasid is influenced positively and significantly by Islamic Social Reporting (2) the performance of sharia maqasid is negatively influenced by intellectual capital (3) the performance of sharia maqasid is negatively influenced by Corporate governance (4) The relationship between Islamic Social Reporting with MSI is positively influenced by corporate governance as a moderation element. (5) The relationship between intellectual capital and MSI cannot be influenced by corporate governance as a moderating element.

Keywords: *Islamic social reporting, intellectual capital, maqashid sharia, corporate governance, sharia banking*