

## DAFTAR PUSTAKA

- Abdullah, A. G., & Mardian, S. (2021). Telaah Literatur Kode Etik Auditor: Perspektif Maqashid Syariah Versi Imam Abu Zahrah. *AKTSAR: Jurnal Akuntansi Syariah*, 4(1), 82. <https://doi.org/10.21043/Aktsar.V4i1.9698>
- Adams, R. B., Hermalin, B. E., & Weisbach, M. S. (2010). The Role Of Boards Of Directors In Corporate Governance: A Conceptual Framework And Survey. *Journal Of Economic Literature*, 48(1), 58–107. <https://doi.org/10.1257/Jel.48.1.58>
- Aisyah, S., Hariadi, B., & Mardiaty, E. (2021). The Effect Of Islamic Intellectual Capital, Corporate Governance, And Corporate Social Responsibility Disclosure On Maqashid Sharia Performance, With Reputation As A Moderating Variable. *International Journal Of Research In Business And Social Science (2147- 4478)*, 10(4), 75–84. <https://doi.org/10.20525/Ijrbs.V10i4.1233>
- Al-Malkawi, H. A. N., & Pillai, R. (2018). Analyzing Financial Performance By Integrating Conventional Governance Mechanisms Into The GCC Islamic Banking Framework. *Managerial Finance*, 44(5), 604–623. <https://doi.org/10.1108/MF-05-2017-0200>
- Altuner, D., Çelik, S., & Güleç, T. C. (2015). The Linkages Among Intellectual Capital, Corporate Governance And Corporate Social Responsibility. *Corporate Governance (Bingley)*, 15(4), 491–507. <https://doi.org/10.1108/CG-04-2014-0044>
- Alves Gerales, S. M. (2011). The Effect Of The Board Structure On Earnings Management: Evidence From Portugal. *Journal Of Financial Reporting And Accounting*, 9(2), 141–160. <https://doi.org/10.1108/19852511111173103>
- Ameer, R., Ramli, F., & Zakaria, H. (2010). A New Perspective On Board Composition And Firm Performance In An Emerging Market. *Corporate Governance*, 10(5), 647–661. <https://doi.org/10.1108/14720701011085607>
- Apriansyah, A. (2020). *Pengaruh Intellectual Capital Terhadap Kinerja Maqasid Syariah (Studi Pada Bank Umum Syariah Yang Terdaftar Di OJK Periode 2016-2018)*.
- Atiqah, & Rahma, Y. (2018). Islamic Corporate Governance And Islamic Social Responsibility Towards Maqashid Shariah. *Kne Social Sciences*, 3(8), 70. <https://doi.org/10.18502/Kss.V3i8.2501>
- Bhat, G., Hope, O. K., & Kang, T. (2006). Does Corporate Governance Transparency Affect The Accuracy Of Analyst Forecasts? *Accounting And Finance*, 46(5), 715–732. <https://doi.org/10.1111/J.1467-629x.2006.00191.X>

- Boivie, S., Withers, M. C., Graffin, S. D., & Corley, K. G. (2021). Corporate Directors' Implicit Theories Of The Roles And Duties Of Boards. *Strategic Management Journal*, 42(9), 1662–1695. <https://doi.org/10.1002/Smj.3320>
- Bonazzi, L., & Islam, S. M. N. (2007). Agency Theory And Corporate Governance: A Study Of The Effectiveness Of Board In Their Monitoring Of The CEO. *Journal Of Modelling In Management*, 2(1), 7–23. <https://doi.org/10.1108/17465660710733022>
- Bontis, N., Chua, W., Keow, C., & Richardson, S. (2000). IC In Malaysian Industries Intellectual Capital And Business Performance In Malaysian Industries. In *Journal Of Intellectual Capital* (Vol. 1, Issue 1). # MCB University Press. <http://www.emerald-library.com>
- Bustamam, & Aditia, D. (2016). Pengaruh Intellectual Capital, Biaya Intermediasi Dan Islamicity Performance Index terhadap Profitabilitas Syariah Di Indonesia. *Dinamika Akuntansi Dan Bisnis*, 3(1), 17–25.
- Cahya, P. A., & Kusumaningtyas, R. (2020). Pengaruh Islamic Corporate Governance Dan Intellectual Capital Terhadap Kinerja Bank Umum Syariah. *Jurnal Akuntansi*, 15(2), 66–79. <http://jurnal.unsil.ac.id/index.php/jak>
- Chalevas, C., & Tzovas, C. (2010). The Effect Of The Mandatory Adoption Of Corporate Governance Mechanisms On Earnings Manipulation, Management Effectiveness And Firm Financing: Evidence From Greece. *Managerial Finance*, 36(3), 257–277. <https://doi.org/10.1108/03074351011019573>
- Chapra, M. U. (2000). Is It Necessary To Have Islamic Economics? *Journal Of Socio-Economics*, 29(1), 21–37. [https://doi.org/10.1016/S1053-5357\(00\)00051-2](https://doi.org/10.1016/S1053-5357(00)00051-2)
- Chen, G., Firth, M., Gao, D. N., & Rui, O. M. (2006). Ownership Structure, Corporate Governance, And Fraud: Evidence From China. *Journal Of Corporate Finance*, 12(3), 424–448. <https://doi.org/10.1016/j.jcorpfin.2005.09.002>
- Dewanata, P., & Ahmad, G. N. (2016). The Effect Of Intellectual Capital And Islamicity Performance Index To The Performance Of Islamic Bank In Indonesia 2010-2014 Periods. In *Jurnal Riset Manajemen Sains Indonesia (JRMSI)* / (Vol. 7, Issue 2).
- Dewi, I. (2022). *Pengaruh Intellectual Capital Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019*.
- Dianthe, L. M., & Rosidi. (2021). Pengaruh Pengungkapan Corporate Social Responsibility (Csr) Terhadap Kinerja Perusahaan Dengan Corporate Governance Sebagai Pemoderasi (Studi Pada Perusahaan Yang Terdaftar Di BEI Tahun 2014-2018). *Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 9, 1–16.

- Dibia, N. O., & Onwuchekwa, J. C. (2014). An Appraisal Of Corporate Governance Mechanisms And Earnings Management In Nigeria. *International Journal Of Finance And Accounting*, 3(2), 49–59. <https://doi.org/10.5923/J.Ijfa.20140302.01>
- Dorata, N. T., & Petra, S. T. (2008). CEO Duality And Compensation In The Market For Corporate Control. *Managerial Finance*, 34(5), 342–353. <https://doi.org/10.1108/03074350810866216>
- Dusuki, A. W., & Abdullah, N. I. (2007). Maqasid Al-Shari`Ah, Maslahah, And. *The American Journal Of Islamic Social Sciences*, 24(1), 25–45.
- Dwie, L. S., Paramu, H., & Sukarno, H. (2012). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perbankan Syariah Di Indonesia. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 20(3), 346–366.
- Dzikri, M. H. (2016). Analisis Kinerja Bank Muamalat Indonesia. In *Skripsi*.
- Edvinsson, L., & Malone, M. (1997). *Modal Intelektual, Bisnis Harper*.
- Eisenberg, T., Sundgren, S., & Wells, M. T. (1998). Scholarship@Cornell Law: A Digital Repository Larger Board Size And Decreasing Firm Value In Small Firms Larger Board Size And Decreasing Firm Value In Small Firms. *Journal Of Financial Economics*, 48, 35–54. <http://scholarship.law.cornell.edu/facpub%5Cnhttp://scholarship.law.cornell.edu/facpub/393>
- Fama, E. F., & Jensen, M. C. (1983). Separation Of Ownership And Control. *Journal Of Law And Economics*, Vol.26., 301–325. <https://doi.org/10.1086/467037>
- Farida, A. (2018). Pengaruh Penerapan Good Corporate Governance Dan Pengungkapan Islamic Social Reporting Terhadap Kinerja Keuangan Perbankan Syariah Di Indonesia. *Jurnal Ekonomi Islam*, 10(1), 31–42.
- Farida, Cahyani, G. D., Utami, P. S., & Darmadi, R. A. (2023). The Effect Of Islamic Social Reporting On Performance Of Maqashid Sharia. *Proceedings Of The 3rd Borobudur International Symposium On Humanities And Social Science 2021 (BIS-HSS 2021)*, 431–436. [https://doi.org/10.2991/978-2-494069-49-7\\_72](https://doi.org/10.2991/978-2-494069-49-7_72)
- Farida, I. N. (2021). Pengaruh Islamic Social Reporting (Isr) Dan Islamic Intellectual Capital (Iic) Terhadap Kinerja Maqashid Syariah Index (Msi) Dengan Islamic Corporate Governance (Icg) Sebagai Variabel Moderasi Pada Bank Umum Syariah Di Indonesia Periode 2015-2020. *Skripsi, Institut Agama Islam Negeri Salatiga*. <http://e-repository.perpus.iainsalatiga.ac.id/12013/>
- Fauzia, I. Y., & Riyadi, A. K. (2014). Prinsip Dasar Ekonomi Islam Perspektif Maqashid Al-Syari`ah. *Prenamedia Group*.
- FCGI. (2001). *Peranan Dewan Komisaris Dan Komite Audit Dalam Pelaksanaan Corporate Governance ( Tata Kelola Perusahaan ) The Roles Of The Board*

*Of Commissioners And The Audit Committee Peranan Dewan Komisaris Dan Komite Audit Dalam Pelaksanaan Corporate Governance ( Ta. 45. Www.Fcgi.Or.Id*

- Forbes, D. P., & Milliken, F. J. (2008). Cognition And Corporate Governance: Understanding Boards Of Directors As Strategic Decision Making Groups. *The Value Creating Board: Corporate Governance And Organizational Behaviour*, 24(3), 190–217. <https://doi.org/10.4324/9780203888711>
- Garg, S., Li, Q. (John), & Shaw, J. D. (2018). Undervaluation Of Directors In The Board Hierarchy: Impact On Turnover Of Directors (And Ceos) In Newly Public Firms. *Strategic Management Journal*, 39(2), 429–457. <https://doi.org/10.1002/Smj.2>
- Ghaffar, A. (2014). Corporate Governance And Profitability Of Islamic Banks Operating In Pakistan. *Journal-Archives*. [https://www.semanticscholar.org/paper/Corporate-Governance-And-Profitability-Of-Islamic-Ghaffar/1c89bc139f8ac69a938f43134394e463b5792203?utm\\_source=direct\\_link](https://www.semanticscholar.org/paper/Corporate-Governance-And-Profitability-Of-Islamic-Ghaffar/1c89bc139f8ac69a938f43134394e463b5792203?utm_source=direct_link)
- Ghazali. (2012). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro.
- Ghozali. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, M., Ulul Azmi, M., & Nugroho, W. (2019). Perkembangan Bank Syariah Di Asia Tenggara: Sebuah Kajian Historis. In *Muhammad Ulul Azmi & Wahyu Nugroho* (Vol. 4, Issue 1).
- Grove, H., Patelli, L., Victoravich, L. M., & Xu, P. T. (2011). Corporate Governance And Performance In The Wake Of The Financial Crisis: Evidence From US Commercial Banks. *Corporate Governance: An International Review*, 19(5), 418–436. <https://doi.org/10.1111/J.1467-8683.2011.00882.X>
- Hameed, S., & Et Al. (2004). Alternative Disclosure & Performance Measures For Islamic Banks. *International Islamic University Malaysia*.
- Hanif, H. (2018). *Pengaruh Islamic Intellectual Capital Terhadap Kinerja Maqashid Syariah Dengan Corporate Governance Sebagai Variabel Pemoderasi*.
- Hanifah, R. (2002). Social Reporting Disclosure An Islamic Perspective. *Indonesian Management & Accounting Research*, 1(2), 128–146.
- Harahap, S. S. (1996). *Akuntansi Islam*.
- Harianto, N., & Syafruddin, M. (2013). Pengaruh Modal Intelektual Terhadap Kinerja Bisnis Bank Umum Syariah (Bus) Di Indonesia. *Diponegoro Journal Of Accounting*, 2(1). <http://ejournal-s1.undip.ac.id/index.php/Accounting>
- Hartono, N. (2018). Analisis Pengaruh Islamic Corporate Governance (ICG) Dan Intellectual Capital (IC) Terhadap Maqashid Syariah Indeks (MSI) Pada

- Perbankan Syariah Di Indonesia. *Al-Amwal : Jurnal Ekonomi Dan Perbankan Syari'ah*, 10(2), 259. <https://doi.org/10.24235/Amwal.V10i2.3249>
- Hasan, N. (2019). *Maqashid Shariah-Based Performance And Islamic Social Responsibility ; An Empirical Study Of Islamic Bank In Asean. 101(Iconies 2018)*. 410–415.
- Heni, M., & Emawati, L. (2022). Islamic Corporate Governance, Islamic Social Reporting Dan Maqashid Syariah Pada Bank Syariah Di Indonesia. *Jurnal Ilmiah Ekonomi Islam*, 8(1), 146. <https://doi.org/10.29040/Jiei.V8i1.4267>
- Hennessey, R. (2015). When The CEO Goes Bad, The Whole Company Needs A Fresh Look. <https://www.entrepreneur.com/leadership/when-the-ceo-goes-bad-the-whole-company-needs-a-fresh-look/250918>.
- Huse, M., & Gabrielsson, J. (2012). Board Leadership And Value Creation: An Extended Team Production Approach. *The SAGE Handbook Of Corporate Governance, January 2012*, 233–252. <https://doi.org/10.4135/9781446200995.N11>
- IFCI. (2022). *Islamic Finance Country Index* (Vol. 75, Issue 2).
- IFSB. (2022). *Islamic Financial Services Industry Stability Report*. [www.ifsb.org](http://www.ifsb.org).
- Islamic Finance Foundation. (2015). *Asia's Future Prospect For Islamic Finance. November*. <https://www.islamicfinance.com/2015/11/asia-future-prospect-islamic-finance/>
- Iyonu, M. A. (2018). Hubungan Islamic Reporting Disclosure terhadap maqashid syariah Performance dengan Goodcorporate Governance sebagai Variabel Moderasi. *Universitas Islam Indonesia*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal Of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Jofani, F., Endri, E., & Anwar, S. (2023). Dampak Islamic Intellectual Capital Dan Islamic Social Reporting Terhadap Maqashid Syariah Performance: Peran Moderasi Islamic Corporate Governance. *Jurnal Ilmiah Ekonomi Islam*, 9(01), 1534–1546. <http://jurnal.stie-aas.ac.id/index.php/jie>
- Kabir Hassan, M., & Lewis, M. K. (2007). Handbook Of Islamic Banking. *Handbook Of Islamic Banking*, 1–444. <https://doi.org/10.4337/9781847205414>
- Khatib. (2018). Konsep Maqoshid Perbandingan Antara Pemikiran Al-Ghazali Dan Al-Syatibi. *MIZANI: Wacana Hukum, Ekonomi Dan Keagamaan*, 5(1), 47–62.
- Kholid, M. N., & Bachtiar, A. (2015). Good Corporate Governance Dan Kinerja Maqasid Syariah Bank Syariah Di Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, 19(2), 126–136. <https://doi.org/10.20885/Jaai.Vol19.Iss2.Art4>

- Kholis, N. (2017). *Potret Perkembangan Dan Praktik Keuangan Islam Di Dunia. XVII(1)*. <https://doi.org/10.20885/Millah.Vol17.Iss1.Art1>
- Kiswanto, & Purwanti, A. (2016). *Akuntansi In D On Esi A Based Bank Rating Terhadap Kinerja Keuangan Dengan Good Corporate Governance Sebagai*. 5(1), 15–36.
- Kozlenkova, I. V., Samaha, S. A., & Palmatier, R. W. (2014). Resource-Based Theory In Marketing. *Journal Of The Academy Of Marketing Science*, 42(1), 1–21. <https://doi.org/10.1007/S11747-013-0336-7>
- Kuppusamy, M., Saleh, A. S., & Samudhram, A. (2010). Measurement Of Islamic Banks Performance Using A Shariah Conformity And Profitability Model. *Review Of Islamic Economics*, 13(2), 35–48.
- Lehn, K. M., Patro, S., & Zhao, M. (2004). Determinants Of The Size And Structure Of Corporate Boards: 1935-2000. *Financial Management*. <https://doi.org/10.1111/J.1755-053X.2009.01055.X>
- Letza, S., Kirkbride, J., Sun, X., & Smallman, C. (2008). Corporate Governance Theorising: Limits, Critics And Alternatives. *International Journal Of Law And Management*, 50(1), 17–32. <https://doi.org/10.1108/03090550810852086>
- Luong, A., & Rogelberg, S. G. (2005). Meetings And More Meetings: The Relationship Between Meeting Load And The Daily Well-Being Of Employees. *Group Dynamics*, 9(1), 58–67. <https://doi.org/10.1037/1089-2699.9.1.58>
- Mahardikasari, M. (2019). Islamic Corporate Governance Dalam Memoderasi Hubungan Antara Kinerja Keuangan Dan Islamic Social Reporting. *Jurnal Ilmiah Ekonomi Islam*, 5(2). <https://doi.org/10.29040/Jiei.V5i2.527>
- Mardiyah, Z., Eko Pramono, S., Mukhammad Yasid, Dan, & Tazkia, I. (2020). *Pengaruh Islamic Social Reporting Terhadap Kinerja Bank (Studi Pada Perbankan Syariah Di Indonesia)*. 4(1).
- Mardnly, Z., Mouselli, S., & Abdulraouf, R. (2018). Corporate Governance And Firm Performance: An Empirical Evidence From Syria. *International Journal Of Islamic And Middle Eastern Finance And Management*, 11(4), 591–607. <https://doi.org/10.1108/IMEFM-05-2017-0107>
- Mili, M., & Abid, S. (2016). Do Corporate Bond Recovery Rates Monitored By Corporate Governance Mechanisms? *Managerial Finance*, 42(8), 830–848. <https://doi.org/10.1108/MF-06-2015-0180>
- Mohammed, M. O., Razak, D. A., & Taib, F. M. (2008). The Performance Measures Of Islamic Banking Based On The Maqasid Framework. *IIUM International Accounting Conference (INTAC IV)*. [http://www.atimes.com/atimes/Global\\_Economy/FH20Dj02.html](http://www.atimes.com/atimes/Global_Economy/FH20Dj02.html)

- Mosaid, F. El, & Boutti, R. (2012). Relationship Between Corporate Social Responsibility And Financial Performance In Islamic Banking. *Research Journal Of Finance And Accounting Www.Iiste.Org ISSN*, 3(10), 93–103. [Www.Iiste.Org](http://www.iiste.org)
- Muchlis, S., & Sukirman, A. S. (2016). Implementasi Maqashid Syariah Dalam Corporate Social Responsibility Di Pt Bank Muamalat Indonesia. *Jurnal Akuntansi Multiparadigma*, 7(1). <https://doi.org/10.18202/Jamal.2016.04.7011>
- Munawwir, A. W. (1984). *Kamus Al-Munawwir*. Pustaka Progresif.
- Musyafah, A. A. (2019). Perkembangan Perekonomian Islam Di Beberapa Negara Di Dunia. *Diponegoro Private Law Review*, 4(1), 343–354. <https://ejournal2.undip.ac.id/index.php/dplr/article/view/5103>
- Mutia, E., & Musfirah, N. (2017). Pendekatan Maqashid Shariah Index Sebagai Pengukuran Kinerja Perbankan Syariah Di Asia Tenggara. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(2), 181–201. <https://doi.org/10.21002/jaki.2017.10>
- Nawaz, T. (2019). Intellectual Capital Profiles And Financial Performance Of Islamic Banks In The UK. *International Journal Of Learning And Intellectual Capital*, 16(1), 87. <https://doi.org/10.1504/ijlic.2019.096934>
- Nawaz, T., & Haniffa, R. (2017). Determinants Of Financial Performance Of Islamic Banks: An Intellectual Capital Perspective. *Journal Of Islamic Accounting And Business Research*, 8(2), 130–142. <https://doi.org/10.1108/JIABR-06-2016-0071>
- Nonaka, I., Nishihara, A. H., Matsunaga, M., & Yokomichi, K. (2017). Knowledge Creation In Public Administrations: Innovative Government In Southeast Asia And Japan. *Knowledge Creation In Public Administrations: Innovative Government In Southeast Asia And Japan*, 1–324. <https://doi.org/10.1007/978-3-319-57478-3>
- Nurminda, A., Isyuardhana, D., & Nurbaiti, A. (2017). The Influence Of Profitability, Leverage, And Firm Size Toward Firm Value ( Study Of Manufacture Companies Goods And Foods Sub Sector Listed In Indonesia Stock Exchange 2012-2015 ). *E-Proceeding Of Management*, 4(1), 542–549.
- OJK. (2021). *Laporan Perkembangan Keuangan Syariah Indonesia Menjaga Ketahanan Keuangan Syariah Dalam Momentum Pemulihan Ekonomi*.
- Oktariyani, O., & Hasanah, A. (2019). Pengaruh Free Cash Flow, Likuiditas Dan Kepemilikan Asing Terhadap Kebijakan Hutang Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Journal Of Applied Managerial Accounting*, 3(1), 20–35. <https://doi.org/10.30871/Jama.V3i1.928>
- Oliver, H. (1995). Corporate Governance : Some Theory And Implications. *Oxford University Press On Behalf Of The Royal Economic Society Stable*, 105(430),

678–689. [Http://Www.Jstor.Com/Stable/2235027](http://www.jstor.com/stable/2235027)

- Othman, R., & Thani, A. M. (2010). Islamic Social Reporting Of Listed Companies In Malaysia. *International Business & Economics Research Journal (IBER)*, 9(4). [Https://Doi.Org/10.19030/Iber.V9i4.561](https://doi.org/10.19030/iber.v9i4.561)
- Parker, L. D. (2007). Internal Governance In The Nonprofit Boardroom: A Participant Observer Study. *Corporate Governance: An International Review*, 15(5), 923–934. [Https://Doi.Org/10.1111/J.1467-8683.2007.00607.X](https://doi.org/10.1111/j.1467-8683.2007.00607.x)
- Perry, F. V., & Ph, D. (2011). Globalization Of Islamic Finance : Myth Or Reality ? *International Journal Of Humanities And Social Science*, 1(19), 107–119.
- Peteraf, M. A., & Barney, J. B. (2003). Unraveling The Resource-Based Tangle. *Managerial And Decision Economics*, 24(4), 309–323. [Https://Doi.Org/10.1002/Mde.1126](https://doi.org/10.1002/mde.1126)
- Petty, R., & Guthrie, J. (2000). Intellectual Capital Literature Review 155 Intellectual Capital Literature Review Measurement, Reporting And Management. In *Journal Of Intellectual Capital* (Vol. 1, Issue 2). # MCB University Press. [Http://Www.Emerald-Library.Com](http://www.emerald-library.com)
- Post, C., & Byron, K. (2015). Women On Boards And Firm Financial Performance: Lehigh University. *Academy Of Management Journal*, 58(5), 1546–1571.
- Prasetyowati, L. A., & Handoko, L. H. (2019). Pengukuran Kinerja Bank Umum Syariah Dengan Maqasid Index Dan Sharia Conformity And Profitability (SCNP). *Jurnal Akuntansi Dan Keuangan Islam*, 4(2), 107–130. [Https://Doi.Org/10.35836/Jakis.V4i2.22](https://doi.org/10.35836/jakis.v4i2.22)
- Prasojo. (2015). Pengaruh Penerapan Good Corporate Governance Terhadap. *Jurnal Dinamika Akutansi Dan Bisnis*, 2(1), 59–69.
- Prasojo, P., Yadiati, W., Fitrijanti, T., & Sueb, M. (2022). Exploring The Relationship Between Intellectual Capital And Maqasid Sharia-Based Performance: The Moderating Role Of Sharia Governance. *Journal Of Islamic Marketing*. [Https://Doi.Org/10.1108/JIMA-07-2021-0226](https://doi.org/10.1108/JIMA-07-2021-0226)
- Pulic, A. (1998). Measuring The Performance Of Intellectual Potential In Knowledge Economy. *Paper Presented At The 2nd Mcmaster Word Congress On Measuring And Managing Intellectual Capital By The Austrian Team For Intellectual Potential*.
- Rahma, Y., & Atiqah, A. (2021). Modal Intelektual Islam Dan Ukuran Perbankan Terhadap Kinerja Maqashid Syariah. *Akuntabilitas*, 14(2), 201–214. [Https://Doi.Org/10.15408/Akt.V14i2.22507](https://doi.org/10.15408/akt.v14i2.22507)
- Rahman, A. S., & Haron, R. (2019). He Effect Of Corporate Governance On Islamic Banking Performance: A Maqasidshari'ahindex Approachon Indonesian Islamic Banks. *Journal Of Islamic Finance (Special Issue)*, 1–18.
- Rahman, R. A., & Mohamed Ali, F. H. (2006). Board, Audit Committee, Culture



- And Earnings Management: Malaysian Evidence. *Managerial Auditing Journal*, 21(7), 783–804. <https://doi.org/10.1108/02686900610680549>
- Retnaningsih, S., Hariyanti, W., & Astuti, T. P. (2019). Pengaruh Pengungkapan Islamic Social Reporting (ISR) Terhadap Kinerja Keuangan Pada Perbankan Syariah Di Indonesia Tahun 2012-2016. *AKTSAR: Jurnal Akuntansi Syariah*, 2(2), 169. <https://doi.org/10.21043/Aktsar.V2i2.5850>
- Riyanti, N., Shiddiq, N., & Rahardjo, N. (2012). Analisis Pengaruh Intellectual Capital Dan Corporate Governance Terhadap Financial Performance. In *Diponegoro Journal Of Accounting* (Vol. 1, Issue 2). <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sáenz González, J., & García-Meca, E. (2014). Does Corporate Governance Influence Earnings Management In Latin American Markets? *Journal Of Business Ethics*, 121(3), 419–440. <https://doi.org/10.1007/s10551-013-1700-8>
- Safieddine, A., Jamali, D., & Nouredine, S. (2009). Corporate Governance And Intellectual Capital: Evidence From An Academic Institution. *Corporate Governance*, 9(2), 146–157. <https://doi.org/10.1108/14720700910946596>
- Sangkala. (2006). *Intellectual Capital Management: Strategi Baru Membangun Daya Saing Perusahaan*. Yapensi.
- Santoso, S. E. B. (2022). Pengaruh Maqashid Syariah Index Dan Islamic Social Reporting Terhadap Profitabilitas Bank Syariah Di Indonesia Periode 2016 – 2019. *Review Of Applied Accounting Research (RAAR)*. <https://doi.org/10.30595/Raar.V2i1.13068>
- Sari, A. P., & Priyadi, M. P. (2017). Pengaruh Intellectual Capital Dan Corporate Governanceterhadap Kinerja Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 6(7), 1–20.
- Satria, D., Mismiwati, M., Desiana, L., & Juairiah, S. (2021). Corporate Governance Terhadap Kinerja Maqashid Syariah Dengan Intellectual Capital Sebagai Variabel Mediasi. *I-Finance: A Research Journal On Islamic Finance*, 7(1), 31–42. <https://doi.org/10.19109/Ifinance.V7i1.7912>
- Satria, H., Hendrawaty, E., & Muslimin, M. (2021). Perbandingan Maqashid Index Bank Umum Syariah Di Indonesia Dan Malaysia. *Jurnal Bisnis Dan Manajemen*. <https://doi.org/10.23960/Jbm.V17i2.219>
- Scafarto, V., Ricci, F., & Scafarto, F. (2016). Intellectual Capital And Firm Performance In The Global Agribusiness Industry: The Moderating Role Of Human Capital. *Journal Of Intellectual Capital*, 17(3), 530–552. <https://doi.org/10.1108/JIC-11-2015-0096>
- Setiawan, A. B., Amilin, A., & Al Arif, M. (2020). Recent Development Of Islamic Banking Performance Measurement. *Etikonomi*, 19(2). <https://doi.org/10.15408/Etk.V19i2.15706>

- Siam, Y. I. S. A., Laili, N. H. B., & Khairi, K. F. Bin. (2014). Board Of Directors And Earnings Management Among Jordanian Listed Companies: Proposing Conceptual Framework. *International Journal Of Technical Research And Application*, 2(3), 1–7.
- Solechan, A. (2017). *Pengaruh Efisiensi Modal Intelektual Terhadap Kinerja Keuangan Perusahaan Di Indonesia*. 1(1), 1–23.
- Solikhah, B., Abdul Rohman, H., & Meiranto, W. (2010). Implikasi Intellectual Capital Terhadap financial Performance, Growth Dan market Value; Studi Empiris Dengan Pendekatan Simplistic Specification. In *Simposium Nasional Akuntansi XIII, Purwokerto*.
- Stewart, A. M. (1997). *Empowering People Pemberdayaan Sumber Daya Manusia*. Kanisius.
- Suadi, A. (2018). Peluang Dan Tantangan Lembaga Keuangan Syariah Dalam Menghadapi Era Pasar Bebas / Opportunities And Challenges Of Sharia Financial Institutions In Dealing With Free Market. *Jurnal Hukum Dan Peradilan*, 7(1), 1. <https://doi.org/10.25216/Jhp.7.1.2018.1-22>
- Sugiyono. (2015). *Metode Penelitian Kombinasi (Mix Methods)*.
- Suwarsi, S., & Azib, A. L. (2017). The Influence Of Islamic Social Reporting To The Return On Asset (Case Study Of Islamic Banks In Indonesia). *International Journal Of Management And International Business Studies*, 7(1), 1–9. <http://E-Journal.Stie-Kusumanegara.Ac.Id/Index.Php/Jrbee/Article/View/116%0Ahttp://E-Journal.Stie-Kusumanegara.Ac.Id/Index.Php/Jrbee/Article/Download/116/104>
- Thalib, & Rama, A. (2018). Indeks Kinerja Perbankan Syariah Di Asia Tenggara Berdasarkan Konsep Maqâshid Al-Syarî Ah. *Jurnal Kajian Keislaman*, 22(1), 33. <https://doi.org/10.29300/Madania.V22i1.782>
- Tiwari, R., & Vidyarthi, H. (2018). Intellectual Capital And Corporate Performance: A Case Of Indian Banks. *Journal Of Accounting In Emerging Economies*, 8(1), 84–105. <https://doi.org/10.1108/JAEE-07-2016-0067>
- Triyuwono, I. (2009). *Perspektif, Metodologi, Dan Teori Akuntansi Syariah*. Rajawali Press.
- Ulum, I. (2007). *Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Perbankan Di Indonesia*. Universitas Diponegoro.
- Ulum, I. (2013). Ib-VAIC: Model Pengukuran Kinerja Intellectual Capital Perbankan Syariah Di Indonesia. *Jurnal Inferensi*, 7(1), 183–204.
- Umar, F., Ekawati, E., Suhendar, Zuliansyah, A., & Ningsih, N. W. (2022). The Influence Of Intellectual Capital And CSR On The Social Performance Of Sharia Commercial Banks In Indonesia. *E3S Web Of Conferences*, 339(1), 288–299. <https://doi.org/10.1051/E3sconf/202233905003>

- Vafeas, N. (1999). Board Meeting Frequency And Firm Performance. *Journal Of Financial Economics*, 53(1), 113–142. [https://doi.org/10.1016/S0304-405X\(99\)00018-5](https://doi.org/10.1016/S0304-405X(99)00018-5)
- Wahyudi, A. (2022). Implementasi Metode Maqashid Syariah Index Terhadap Kinerja Perbankan Syariah. *Lisyabab: Jurnal Studi Islam Dan Sosial*. <https://doi.org/10.58326/Jurnallisyabab.V3i2.135>
- Wernerfelt, B. (1984). A Resource-Based View Of The Firm. *Strategic Management Journal*, 5, 171–180.
- Westphal, J. D., & Zajac, E. J. (2013). A Behavioral Theory Of Corporate Governance. *The Academy Of Management Annals*, 7(1), 605–659.
- Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings Management And Corporate Governance: The Role Of The Board And The Audit Committee. *Journal Of Corporate Finance*, 9(3), 295–316. [https://doi.org/10.1016/S0929-1199\(02\)00006-8](https://doi.org/10.1016/S0929-1199(02)00006-8)
- Yermack, D. (1996). Higher Market Valuation For Firms With A Small Board Of Directors. *Journal Of Financial Economics*, 40(40), 185–211.
- Yudiana, F. E., & Setyono, J. (2016). Analisis Corporate Social Responsibility, Loyalitas Nasabah, Corporate Image Dan Kepuasan Nasabah Pada Perbankan Syariah. *Inferensi*, 10(1), 93. <https://doi.org/10.18326/Infl3.V10i1.93-114>
- Yusnita, R. R. (2019). Analisis Kinerja Bank Umum Syariah Dengan Menggunakan Pendekatan Islamicity Performance Index Periode Tahun 2012-2016. *Jurnal Tabarru': Islamic Banking And Finance*, 2(1).
- Zanariyatim, A., Bayinah, A. N., & Sahroni, O. (2019). Pengungkapan Corporate Social Responsibility (CSR) Bank Umum Syariah Berdasarkan Islamic Social Reporting Index (Indeks ISR). *Jurnal Akuntansi Dan Keuangan Islam*, 4(1), 85–103. <https://doi.org/10.35836/Jakis.V4i1.31>