

ABSTRACT

This study aims to analyze the effect of good corporate governance variables (board of commissioners, independent board of commissioners, sharia supervisory board, audit committee) and intellectual capital (human capital, structural capital, capital employed, intellectual capital) on the performance of Islamic banks with maqasid sharia approach.

This study uses the Maqashid-based Performance Evaluation Model (MPEM) method as a tool for measuring the performance of Islamic banks. The data source comes from secondary data obtained from 10 Islamic banks in Indonesia for the period 2019 to 2023. The data analysis method uses panel data analysis with the common effect.

This study found that the board of commissioners, sharia supervisory board, human capital, and structural capital have a positive and significant effect on the performance of Islamic banks. Another finding is that capital employed has a negative and significant effect on the performance of Islamic banks. The independent board of commissioners and audit committee have no influence on the performance of Islamic banks.

Keywords: Good Corporate Governance, Intellectual Capital, Maqasid Syariah