

## **ABSTRACT**

*This study aims to examine the impact of corporate governance mechanisms: size of the board of directors, board of commissioners size, proportion of independent commissioners, size of the Sharia Supervisory Board, and the reputation of the Public Accounting Firm on profitability as measured by Return on Equity (ROE).*

*This study is an empirical research with the pooling technique in data collection. Data obtained from the financial statements and the annual report Sharia Commercial Bank the period of 2007 to 2011 with total 30 data. Multiple regression analysis was conducted by using SPSS version 16 for Windows.*

*The test results showed that size of the board of directors has positive and significant effect to profitability.*

*Keywords: corporate governance, profitability, Islamic Banks.*