

ABSTRACT

This study aims to measure the comparison of the performance of Islamic foreign exchange banks and non-foreign exchange Islamic banks for the period 2014 to 2018 using the *Risk Profile, Good Corporate Governance, Earning and Capital* (RGEC) method including NPF, FDR, GCG, ROA, ROE, CAR and *Maqashid. Sharia Index* (MSI). The sample in this study amounted to 10 Islamic banks consisting of 4 foreign exchange Islamic banks and 6 non-foreign exchange Islamic banks. The data analysis technique used was the *Independent Sample T-Test* and *Mann Whitney test*. the analysis process uses SPSS version 23.

The results of this study, the measurement using RGEC shows that there are significant differences in the CAR ratio, while NPF, FDR, GCG, and ROE ratios there are no significant differences in the financial performance of foreign exchange islamic banks and non foreign exchange islamic banks. Based on measurements with *Maqashid Sharia Index* , there is no significant difference between foreign exchange islamic banks and non foreign exchange islamic banks.

Keywords: Islamic banking performance, RGEC, *Maqashid Sharia Index*, foreign exchange Islamic banks, non-foreign exchange Islamic banks