## **ABSTRACT**

This study aims to find out the difference in islamic banking performance in Indonesia before and during the Covid-19 pandemic as measured using the concept of Maqashid Syariah Index (MSI). This study used quantitative methods using a sample of 14 Sharia Commercial Banks in Indonesia. The data used in this study is secondary data obtained from the annual report of Islamic banking during 2019 to 2020. The analysis used in this study is a different test analysis with an independent sample t-test with SPSS 25 analysis tools. The results of research that has been done show that there is a significant difference in the first and third goals, there is no significant difference in the second goal, while in the value of the Maqashid Sharia Index (MSI) shows a significant difference.

Keywords: Islamic Banking, Maqashid Sharia, Maqashid Sharia Index (MSI)