ABSTRAK

Selama ini kinerja bank syariah kebanyakan diukur dengan kinerja keuangan seperti *Capital Adequacy Ratio, Financing to Deposit Rasio* dan *Non Performing Financing* dan *Return On Assets, Return On Equity* dan Biaya Operasional Pendapatan Operasional. Padahal sebagai lembaga keuangan Islam bank syariah membutuhkan instrumen pengukuran kinerja yang lebih komprehensif dibandingkan dengan bank konvensional. Kinerja bank syariah perlu dinilai tidak hanya pada sisi keuangan namun juga pada aspek lainnya. Belakangan banyak penelitian yang mencoba menggunakan *maqashid* al-syariah untuk menilai kinerja bank syariah. Tujuan dari penelitian ini adalah pertama untuk menganalisis pengaruh *Islamic reporting disclosure* terhadap *maqashid* al-syariah *performance*. Kedua untuk menganalisis pengaruh *good corporate governance* terhadap *maqashid* al-syariah *performance*. Ketiga untuk melakukan analisis apakah *good corporate governance* dapat memoderasi hubungan antara *Islamic reporting disclosure* terhadap *Maqashid* al-syariah *performance*. Populasi dari penelitian ini adalah seluruh laporan bank umum syariah tahun 2014-2017 yang berjumlah 12 bank umum syariah. Analis data pada penelitian ini menggunakan *moderated regression analysis* dengan data panel. Hasil penelitian membuktikan bahwa *Islamic reporting disclosure* memiliki pengaruh positif signifikan terhadap *maqashid* al-syariah *performance*. Hasil lainnya adalah ada pengaruh yang signifikan positif antara variabel *good corporate governance* terhadap *maqashid* al-syariah *performance* Meskipun demikian hasil kajian menujukkan jika *good corporate governance* terbukti tidak dapat memoderasi hubungan antara *Islamic reporting disclosure* terhadap *maqashid* al-syariah *performance*.

Kata Kunci: *Islamic reporting disclosure*, *maqashid* al-syariah *performance* and *good corporate governance*

ABSTRACT

So far, the performance of Islamic banks is mostly measured by financial performance such as *Capital Adequacy Ratio*, *Financing to Deposit Rasio*, *Non Performing Financing* dan *Return On Assets*, *Return On Equity* and *Operational Income Operating Costs*. Whereas as an Islamic financial institution Islamic banks need more comprehensive performance measurement instruments compared to conventional banks. The performance of Islamic banks needs to be assessed not only on the financial side but also on other aspects. Later many studies have tried to use maqashid al-sharia to assess the performance of Islamic banks. The purpose of this research is first to analyze the effect of Islamic reporting disclosure on maqashid al-sharia performance. Second is to analyze the influence of good corporate governance on maqashid al-sharia performance. Third is to analyze whether good corporate governance can moderate the relationship between Islamic reporting disclosure of Maqashid al-sharia performance. The population of this study is the entire report of sharia commercial banks in 2014-2017 which amounted to 12 Islamic commercial banks. Data analysts in this study used moderated regression analysis using panel data. Research results prove that Islamic reporting disclosure has a significant positive influence on maqashid al-sharia performance. Another result is that there is a significant positive influence between good corporate governance variables on maqashid al-sharia performance. However, the results of the study show that good corporate governance is proven not to moderate the relationship between Islamic reporting disclosure of maqashid al-sharia performance.

Keywords: Islamic reporting disclosure, maqashid al-sharia performance and good corporate governance