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### Abstrak

Little is known on the literatures of corporate governance from an Islamic perspective. Following the growth of Islamic banks and skepticism on the 'purity' of the products offered and also the 'sincerity' of those managing the institutions, governance issues became important for those involved in the operations of Islamic Banks. In 2001, the Accounting and Auditing Organization for Islamic Financial Institutions (AAAOIFI) issued four Governance Standard for Islamic Financial Institution (GSIFI) to enhance the governance for of the Shariah Supervisory Board (SSB) as well as provide guiding principles to harmonize the structure and process of the SSB. The objective of this paper is to contribute a literature review on the critical issues of corporate governance mechanisms in the Islamic Banks.