

## Good corporate governance perbankan syariah

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### Abstrak

Good corporate governance on Islamic banking is one of the important pillars that must be created to overcome the distrust among stakeholders. This paper aims at describing the concept of corporate governance in Islamic perspective and its application to Islamic banking. The method of analysis in this paper uses descriptive and qualitative analysis through the study of some literatures related to concepts, theoretical and frameworks of corporate governance between western models (Anglo-Saxon model and European model) and Islamic model. The basic concept that is used to formulate the corporate governance in Islamic perspective is tawhid and based on the paradigm of stakeholding. The corporate governance in Islamic approach is more oriented in the value of honesty and fairness to all stakeholders. The concept of Islamic corporate governance emphasizes on three main aspects, namely, accountability, transparency and trust. Related to accountability, the roles of the sharia supervisory board (SSB) and the internal control of banking system are necessary to ensure that Islamic banking practices remain based on Islamic principles. Transparency in Islamic banking is a form risk management practice accurately and timely. In addition, between the Islamic bank and the customer must have a high sense of trust.