

# Pengaruh kriteria islam terhadap kualitas good corporate governance = The effect of islamic criteria on good corporate governance quality

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## Abstrak

"<b>ABSTRACT</b><br>"

Penelitian ini bertujuan untuk mengetahui pengaruh kriteria Islam terhadap kualitas tata kelola perusahaan. Kualitas tata kelola perusahaan dinilai menggunakan ASEAN CG Scorecard dengan kategori disclosure transparency. Kriteria Islam merupakan variabel dummy apakah perusahaan secara konsisten termasuk didalam Indeks Saham Syariah Indonesia ISSI selama periode 2014-2016. Sampel penelitian sebanyak 60 perusahaan dari sektor consumer goods, building construction, dan ritel dengan periode penelitian selama tiga tahun yaitu dari tahun 2014-2016. Hasil penelitian menunjukkan tidak terdapatnya pengaruh signifikan antara kriteria Islam terhadap kualitas tata kelola perusahaan khususnya pada kategori disclosure and transparency.

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This study aims to determine the effect of Islamic criteria on the quality of good corporate governance in Indonesia. Quality of good corporate governance is assessed from ASEAN CG Scorecard in Disclosure and Transparency category. Islamic criteria are dummy variable whether the company is consistently included in Indona Sharia Shares Index ISSI during the period 2014 2016. The sample of reseach is 60 companies from consumer goods, building construction, and retail sector with research period for three years from 2014 2016. The result of this research shows that there is no significant effect between Islamic criteria on the quality of good corporate governance.