

Analisis Pengaruh Tata Kelola Syariah terhadap Kinerja Keberlanjutan pada Perbankan Syariah di Indonesia = Shariah Board Governance and Sustainability Performance: Analysis of Sharia Banking in Indonesia

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Abstrak

Penelitian ini bertujuan untuk menganalisis hubungan antara tata kelola syariah (shariah governance) dengan kinerja keberlanjutan (sustainable performance) perbankan syariah di Indonesia. Penelitian ini menggunakan metode penelitian kuantitatif, dimana tata kelola syariah diukur melalui skor sharia board governance (SBG) dan atribut individu dewan syariah diukur melalui ukuran, jumlah rapat, latar belakang edukasi, dan diversitas anggota DPS. Sedangkan kinerja keberlanjutan diproksikan melalui tiga dimensi yaitu ekonomi, lingkungan, dan sosial dengan indikator yang mengikuti pedoman Global Reporting Initiative (GRI). Data yang digunakan berasal dari data Bank Umum Syariah (BUS) di Indonesia selama periode tahun 2010—2020, sedangkan metode penelitian adalah analisis konten manual (manual content analysis) dan regresi panel data. Hasil penelitian menunjukkan bahwa tata kelola syariah berdampak positif dan signifikan terhadap kinerja keberlanjutan, baik dalam dimensi ekonomi, lingkungan, dan sosial pada perbankan syariah di Indonesia. Adapun atribut individu dewan syariah yang signifikan berdampak positif hanya jumlah rapat, sedangkan atribut lainnya tidak signifikan dalam studi ini. Hasil penelitian ini diharapkan dapat menjadi bahan evaluasi atas implementasi tata kelola syariah dan dapat mendukung promosi operasional bisnis yang berkelanjutan melalui tata kelola syariah.

.....This study aims to analyze the relationship between sharia governance and sustainability performance of Islamic banks in Indonesia. The research adopts a quantitative research method where sharia governance is measured by the sharia board governance (SBG) score and their individual attributes (size, number of meetings, educational background, and diversity of Sharia board members). Meanwhile sustainability performance is proxied by its economic, environmental, and social dimensions following the indicators outlined by the Global Reporting Initiative (GRI) guidelines. The data used in this study is sourced from Islamic Commercial Banks (ICBs) in Indonesia during the period from 2010 to 2020. The research employs manual content analysis and panel data regression. The results indicate a positive and significant impact of Shariah governance on overall sustainability performance. Among the individual attributes, only the Sharia board's meeting shows a significant positive impact while other attributes do not have a significant effect in this study. The findings are expected to serve as an evaluation of the implementation of sharia governance and to promote sustainable operations through Sharia governance.