Abstract

Islamic Bank has a unique role compared to conventional banks. Not only as a business organization but also as a social organization and da’wah (Khan, 2010). El Hawary et. al. (2007) in Niswatin et. al. (2015) explained that the regulation related to Islamic banking has not fully take into account the uniqueness of Islamic banks, including the regulation of performance appraisal system. This is evidenced by the Islamic banking performance appraisal system that is commonly used is still more focused on the role of Islamic banks as business organizations, including: traditional financial performance assessment, Balanced Scorecard (BSC) and Capital, Asset Quality, Management, Earnings, Liquidity, and Sensitivity to Market Risks (CAMELS). This research conducts performance assessment of Islamic bank by taking into account the uniqueness of syariah bank, in this case the researcher use performance evaluation of maqasid syariah.

The main objective of this research is to analyze the influence of good corporate governance toward Islamic syariah bank performance in Southeast Asia. The method of this research is quantitative analysis. The results showed that the number of audit committee members influenced the performance of maqasid syariah while the board of commissioner, Sharia Supervisory Board, double position of DPS, and the number of audit committee meetings partially has no effect.

Keywords: Good Corporate Governance, Kinerja Maqasid Syariah, Bank Syariah, Asia Tenggara