

ABSTRACT

As an Islamic economic subsystem, the purpose of Islamic banks is not only to make a profit but also to create general benefits (sharia maqashid). The application of Islamic Corporate Governance and Islamic Social Reporting is predicted to be able to create sharia maqashid. This study aims to examine the influence of Islamic Corporate Governance (ICG) on Islamic maqashid and examine the indirect relationship of the influence of Islamic Corporate Governance (ICG) on Islamic maqashid through intervening Islamic Social Reporting (ISR). The population in this study is a Sharia Commercial Bank registered with BI in 2012-2018. With the purposive sampling method, 63 observations were obtained. This study uses secondary data from annual reports. The analysis technique used is Structural Equation Model based on Partial Least Square (SEM-PLS) with SmartPLS 3.0 software. The results of this study indicate that Islamic Corporate Governance has a positive and significant effect on Islamic Social Reporting, Islamic Corporate Governance has a positive and insignificant effect on maqashid syariah, Islamic Social Reporting has a positive and significant effect on maqashid syariah and Islamic Social Reporting is able to mediate Islamic Corporate Governance towards sharia maqashid.

Keywords: *Islamic Corporate Governance, Islamic Social Reporting, Maqashid Syariah.*

ABSTRAK

Sebagai subsistem ekonomi Islam, tujuan bank syariah tidak hanya untuk mencari laba namun juga untuk menciptakan kemashlahatan umum (maqashid syariah). Penerapan *Islamic Corporate Governance* dan *Islamic Social Reporting* diprediksi mampu menciptakan maqashid syariah. Penelitian ini bertujuan untuk menguji pengaruh *Islamic Corporate Governance* (ICG) terhadap *maqashid syariah* serta menguji hubungan tidak langsung pengaruh *Islamic Corporate Governance* (ICG) terhadap *maqashid syariah* melalui intervening *Islamic Social Reporting* (ISR). Populasi dalam penelitian ini adalah Bank Umum Syariah yang terdaftar di BI tahun 2012-2018. Dengan metode *purposive sampling* diperoleh data sebanyak 63 observasi. Penelitian ini menggunakan data sekunder dari laporan tahunan. Teknik analisis yang digunakan adalah *Structural Equation Model* berbasis *Partial Least Square* (SEM-PLS) dengan *software SmartPLS 3.0*. Hasil penelitian ini menunjukkan bahwa *Islamic Corporate Governance* berpengaruh positif dan signifikan terhadap *Islamic Social Reporting*, *Islamic Corporate Governance* berpengaruh positif dan tidak signifikan terhadap *maqashid syariah*, *Islamic Social Reporting* berpengaruh positif dan signifikan terhadap *maqashid syariah* dan *Islamic Social Reporting* mampu memediasi *Islamic Corporate Governance* terhadap *maqashid syariah*.

Kata Kunci : *Islamic Corporate Governance, Islamic Social Reporting, Maqashid Syariah.*