

ABSTRACT

This study aims to determine the direct influence and indirect influence of ethical identity disclosure of Islamic banks on the performance of maqashid sharia through the role of bank risk mediation in sharia commercial bank in Southeast Asia in 2013-2015.

The population in this study is all sharia commercial banks in Southeast Asia in 2013-2015. Sampling in this research using purposive sampling method with total of 30 sharia bank. This study analyzed data from the annual report of sharia banks in Southeast Asia with hypothesis analysis technique of testing using multiple linear regression, path analysis, and sobel.

The results of this study indicate that the disclosure of ethical identity of sharia banks has a direct and positive effect on the performance of maqashid syariah, and the disclosure of ethical identity of sharia banks also has an indirect effect on the performance of maqashid syariah through the role of bank risk mediation with negative influence.

Keywords: disclosure of ethical identity, maqashid sharia, bank risk .

