

## **ABSTRACT**

*This study aims to improve the analysis of the relationship between good corporate governance variables (board of commissioners, independent commissioners, sharia supervisory board, and audit committee) to the performance of Islamic banking based on maqashid sharia.*

*This study applies the method of Maqashid-Based Performance Evaluation Model (MPEM) as a tool to measure the performance of Islamic banking. The data source comes from secondary data obtained from 22 Islamic banks in 7 countries of the Organization of Islamic Cooperation for the period 2018 to 2022. The data analysis method uses panel data analysis with a model fixed effect as the selected model.*

*This study finds that the board of commissioners and the ratio of independent commissioners have an effect on the performance of Islamic banking in the countries of the Organization of Islamic Cooperation based on Maqashid Shariah. The sharia supervisory board and the audit committee have no effect on the performance of Islamic banking in the Organisation of Islamic Cooperation countries. Maqashid Shariah. The results of this study also found that the average performance index Maqashid Shariah Islamic banking in the Organization of Islamic Cooperation countries is only around 10.7%.*

**Keywords:** *Good Corporate Governance, Maqashid Syariah, Performance, Sharia Banking*



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