

ABSTRAK

Peran Dewan Pengawas Syariah (DPS) dalam perkembangan dan pengawasan perbankan Syariah Indonesia sangat krusial. DPS selain memiliki pengaruh secara langsung terhadap aspek kepatuhan Syariah juga berperan penting dalam membangun kredibilitas bank Syariah di mata masyarakat umum sebagai representasi dari lembaga keuangan yang sesuai ajaran Islam. Termasuk aspek tanggung jawab sosial bank Syariah, mengingat dualitas fungsi bank Syariah sebagai entitas bisnis sekaligus sebagai entitas pengembal amanat sosial Islam. Namun sangat disayangkan bahwa sampai saat ini belum banyak dilakukan penelitian yang mengukur efektivitas kinerja DPS dan pengaruhnya kepada pelaksanaan tanggung jawab sosial bank Syariah. Tujuan dari penelitian ini adalah untuk mengurai parameter efektivitas DPS dan mengukur pengaruhnya terhadap kinerja sosial pada bank Syariah di Indonesia.

Efektivitas kinerja DPS dipengaruhi oleh 5 (lima) karakteristik agregat DPS yaitu jumlah anggota, multi jabatan, kualifikasi keahlian keuangan, kualifikasi pendidikan doktoral, dan frekuensi rapat. Hasil penelitian menunjukkan bahwa tingkat efektivitas karakteristik DPS bank Syariah Indonesia periode tahun 2012-2017 rata-rata masuk pada kategori predikat kurang baik. Selain itu, penelitian menemukan bahwa kualifikasi keahlian keuangan dan frekuensi rapat DPS memiliki pengaruh positif signifikan terhadap kinerja sosial bank Syariah.

ABSTRACT

The role of the Sharia Supervisory Board (DPS) in the development and supervision of Indonesian Sharia banking is crucial. DPS besides having a direct influence on aspects of Shariah compliance also plays an important role in building the credibility of Sharia banks in the eyes of the general public as a representation of financial institutions that are in accordance with Islamic teachings. Including aspects of social responsibility of Islamic banks, given the duality of functions of Islamic banks as a business entity as well as an entity carrying the Islamic social mandate. However, it is unfortunate that so far there has not been much research done that measures the effectiveness of DPS performance and its effect on the implementation of Islamic bank social responsibility. The purpose of this study is to parse the effectiveness of DPS parameters and measure their effects on social performance in Islamic banks in Indonesia.

The effectiveness of DPS performance is influenced by 5 (five) DPS aggregate characteristics, namely boards size, cross-membership, financial expertise qualifications, doctoral education qualifications, and frequency of meetings. The results showed that the level of effectiveness of DPS characteristics of Indonesian Islamic banks in the period 2012-2017 were on average categorized as not good. In addition, the study found that the qualifications of financial expertise and the meetings frequency had a significant positive effect on the social performance of Islamic banks.