

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh struktur *corporate governance* yang terdiri dari proporsi komisaris independen, ukuran dewan komisaris, latar belakang pendidikan komisaris, dan proporsi komisaris wanita terhadap kinerja keuangan Bank Umum Syariah (BUS) di Indonesia periode 2011-2018. Kinerja keuangan perusahaan diukur menggunakan *Return on Assets* (ROA) dan *Return on Equity* (ROE). Variabel kontrol yang digunakan adalah ukuran perusahaan dan *Debt to Equity Ratio* (DER). Hasil pengujian menunjukkan bahwa proporsi komisaris independen memiliki pengaruh terhadap ROA dan ROE, serta proporsi komisaris wanita memiliki pengaruh terhadap ROE. Ukuran dewan komisaris dan latar belakang pendidikan komisaris di sisi lain tidak memiliki pengaruh terhadap ROA dan ROE. Ukuran perusahaan sebagai variabel kontrol mempunyai pengaruh terhadap ROA dan DER memiliki pengaruh terhadap ROE.

Kata Kunci : Bank Umum Syariah, *Corporate Governance*, Kinerja Keuangan

ABSTRACT

This study aims to examine the effect of the corporate governance structure consisting of the proportion of independent commissioners, the size of the board of commissioners, the educational background of the commissioners, and the proportion of female commissioners on the financial performance in Indonesian Islamic Bank during 2011-2018. The company's financial performance is measured using Return on Assets (ROA) and Return on Equity (ROE). The control variables used are firm size and Debt to Equity Ratio (DER). The results show that the proportion of independent commissioners has an influence on ROA and ROE, and the proportion of female commissioners has an effect on ROE. The size of the board of commissioners and the educational background of the commissioner on the other hand have no effect on ROA and ROE. Company size as a control variable has an effect on ROA and DER has an influence on ROE.

Keywords : Corporate Governance, Financial Performance, Shariah Commercial Bank