

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Islamic Corporate Governance* (ICG) dan *Islamic Corporate Social Responsibility* (ICSR) terhadap kinerja Bank Umum Syariah. Data penelitian ini diperoleh dari data statistik atau laporan tahunan pada periode 2019-2023 bisa dilihat dari situs resmi www.ojk.co.id. Populasi dalam penelitian ini adalah 13 Bank Umum Syariah di Indonesia. Penelitian ini merupakan penelitian deskriptif dengan menggunakan metode purposive sampling, sampel yang digunakan sebanyak 6 Bank Umum Syariah yang masuk kedalam kriteria dan hipotesis penelitian yang digunakan adalah analisis linier berganda dengan alat analisis menggunakan SPSS 21. Hasil penelitian ini menunjukkan *Islamic Corporate Governance* (ICG) tidak berpengaruh signifikan terhadap kinerja Bank Umum Syariah dan *Islamic Corporate Social Responsibility* (ICSR) berpengaruh negatif signifikan terhadap Kinerja Bank Umum Syariah.

Kata kunci: *Islamic Corporate Governance, Islamic Corporate Social Responsibility, dan Kinerja keuangan*

ABSTRACT

This research aims to determine the influence of Islamic Corporate Governance (ICG) and Islamic Corporate Social Responsibility (ICSR) on the performance of Sharia Commercial Banks. This research data was obtained from statistical data or annual reports for the 2019-2023 period which can be seen on the official website www.ojk.co.id. The population in this study were 13 Sharia Commercial Banks in Indonesia. This research is a descriptive study using a purposive sampling method, the sample used was 6 Sharia Commercial Banks which were included in the criteria and the research hypothesis used was multiple linear analysis with analysis tools using SPSS 21. The results of this research show that Islamic Corporate Governance (ICG) does not has a significant effect on the performance of Sharia Commercial Banks and Islamic Corporate Social Responsibility (ICSR) has a significant negative effect on the performance of Sharia Commercial Banks.

Keywords: *Islamic Corporate Governance, Islamic Corporate Social Responsibility, and financial performance*