ABSTRACT

ELFA SUWITRI HASIBUAN, Student ID 7191220020. The Effect of Sharia Supervisory Board Size, Audit Committee Meeting Frequency, and Independent Commissioners Proportion on the Financial Performance of Islamic Commercial Banks in Indonesia for the 2018–2023 Period. Thesis, Department of Accounting, Faculty of Economics, Universitas Negeri Medan, 2026.

This study aims to analyze the effect of the size of the Sharia Supervisory Board (SSB), the frequency of audit committee meetings, and the proportion of independent commissioners on the financial performance of Islamic Commercial Banks in Indonesia during the 2018–2023 period. Financial performance in this study is proxied by Return on Equity (ROE). This research is motivated by the importance of implementing corporate governance and sharia governance in improving profitability and maintaining the stability of the Islamic banking industry.

The population in this study consisted of all Islamic Commercial Banks registered with the Financial Services Authority (OJK) during 2018–2023. The sampling technique used purposive sampling and obtained 9 Islamic Commercial Banks as research samples with a total of 50 observations. After outlier treatment, the final observations used in this study were 50 observations. The data used were secondary data obtained from the banks' annual reports. Data analysis was conducted using multiple linear regression analysis with the assistance of IBM SPSS 26 software. Before hypothesis testing, classical assumption tests were conducted, including multicollinearity, heteroscedasticity, autocorrelation, and normality tests.

The results show that partially, the Sharia Supervisory Board (SSB) has no significant effect on Return on Equity (ROE). Meanwhile, the frequency of audit committee meetings and the proportion of independent commissioners have a significant effect on Return on Equity (ROE). Simultaneously, the Sharia Supervisory Board (SSB), audit committee meeting frequency, and proportion of independent commissioners significantly affect Return on Equity (ROE). The Adjusted R Square value of 0.182 indicates that the independent variables in this study explain 18.2% of the variation in financial performance, while the remaining 81.8% is explained by other variables outside the research model.

Keywords: Sharia Supervisory Board, Audit Committee, Independent Commissioners, Return on Equity, Islamic Commercial Banks.

ABSTRAK

ELFA SUWITRI HASIBUAN, NIM 7191220020. Pengaruh Ukuran Dewan Pengawas Syariah, Jumlah Rapat Komite Audit, dan Proporsi Komisaris Independen terhadap Kinerja Keuangan Bank Umum Syariah di Indonesia Periode 2018–2023. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2026.

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran Dewan Pengawas Syariah (DPS), jumlah rapat komite audit, dan proporsi komisaris independen terhadap kinerja keuangan Bank Umum Syariah di Indonesia periode 2018–2023. Kinerja keuangan dalam penelitian ini diproksikan menggunakan *Return on Equity (ROE)*. Penelitian ini dilatarbelakangi oleh pentingnya penerapan tata kelola perusahaan dan tata kelola syariah dalam meningkatkan profitabilitas serta menjaga stabilitas industri perbankan syariah.

Populasi dalam penelitian ini adalah seluruh Bank Umum Syariah yang terdaftar di Otoritas Jasa Keuangan (OJK) periode 2018–2023. Teknik pengambilan sampel menggunakan purposive sampling dan diperoleh 9 Bank Umum Syariah sebagai sampel penelitian dengan total 50 observasi. Setelah dilakukan penanganan outlier, jumlah observasi akhir yang digunakan sebanyak 50 observasi. Data penelitian merupakan data sekunder yang diperoleh melalui laporan tahunan (annual report) bank. Teknik analisis data menggunakan analisis regresi linier berganda dengan bantuan program IBM SPSS 26. Sebelum dilakukan pengujian hipotesis, terlebih dahulu dilakukan uji asumsi klasik yang meliputi uji multikolinearitas, heteroskedastisitas, autokorelasi, dan normalitas.

Hasil penelitian menunjukkan bahwa secara parsial Dewan Pengawas Syariah (DPS) tidak berpengaruh signifikan terhadap *Return on Equity (ROE)*. Sementara itu, jumlah rapat komite audit dan proporsi komisaris independen berpengaruh signifikan terhadap *Return on Equity (ROE)*. Secara simultan, Dewan Pengawas Syariah (DPS), jumlah rapat komite audit, dan proporsi komisaris independen berpengaruh signifikan terhadap *Return on Equity (ROE)*. Nilai Adjusted R Square sebesar 0,182 menunjukkan bahwa variabel independen dalam penelitian ini mampu menjelaskan variasi kinerja keuangan sebesar 18,2%, sedangkan sisanya dijelaskan oleh variabel lain di luar model penelitian.

Kata Kunci: Dewan Pengawas Syariah, Komite Audit, Komisaris Independen, Return on Equity, Bank Umum Syariah.