

ABSTRAK

Dengan adanya pandemi Covid-19, perbankan syariah memiliki tantangan yang cukup banyak, sehingga dengan hal tersebut perbankan syariah harus mampu membidik permasalahan yang muncul kemudian mengubahnya menjadi peluang untuk bisa lebih baik. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *islamic intellectual capital*, *islamicity performance index*, *islamic corporate social responsibility* terhadap kinerja maqashid syariah serta menguji dan menganalisis pengaruh *islamic intellectual capital*, *islamicity performance index*, *islamic corporate social responsibility* yang dimoderasi oleh *corporate governance* terhadap kinerja maqashid syariah pada bank syariah di Indonesia. Populasi dalam penelitian ini adalah seluruh perbankan syariah yang terdaftar di Indonesia. Sampel dalam penelitian ini adalah laporan keuangan dan annual report perbankan syariah yang terdaftar di Indonesia. Sedangkan Teknik pengambilan sampel menggunakan teknik sampel jenuh, yang artinya populasi seluruhnya menjadi sampel. Metode analisis yang digunakan adalah MRA menggunakan SPSS 22. Penelitian ini menggunakan teori *Resource Based Theory*. Hasil penelitian ini menunjukkan bahwa *islamic intellectual capital*, dan *islamic corporate social responsibility* berpengaruh positif signifikan terhadap kinerja maqashid syariah, *islamicity performance index* tidak berpengaruh positif signifikan terhadap kinerja maqashid syariah. *Corporate governance* mampu memoderasi *intellectual capital*, dan *islamic corporate social responsibility* terhadap kinerja maqashid syariah, sedangkan *corporate governance* belum mampu memoderasi *islamicity performance index* terhadap kinerja maqashid syariah.

Kata kunci: *islamic intellectual capital*, *islamicity performance index*, *islamic corporate social responsibility*, *corporate governance*, dan kinerja maqashid syariah

ABSTRACT

With the Covid-19 pandemic, Islamic banking has quite a lot of challenges, so with this Islamic banking must be able to target problems that arise and then turn them into opportunities to be better. This study aims to examine and analyze the effect of Islamic intellectual capital, islamicity performance index, and Islamic corporate social responsibility on the performance of maqashid sharia and to examine and analyze the influence of Islamic intellectual capital, islamicity performance index, Islamic corporate social responsibility moderated by corporate governance on the performance of maqashid sharia. in Islamic banks in Indonesia. The population in this study was all registered Islamic banking in Indonesia. The sample in this study is the financial statements and annual reports of Islamic banking registered in Indonesia. While the sampling technique uses a saturated sample technique, which means that the entire population is a sample. The analytical method used is MRA using SPSS 22. This research uses Resource Based Theory. The results of this study indicate that Islamic intellectual capital, and Islamic corporate social responsibility have a significant positive effect on the performance of maqashid sharia, the islamicity performance index does not have a significant positive effect on the performance of maqashid sharia. Corporate governance can moderate intellectual capital, and Islamic corporate social responsibility on the performance of maqashid sharia, while corporate governance has not been able to moderate the islamicity performance index on the performance of maqashid sharia.

Keywords: islamic intellectual capital, islamicity performance index, islamic corporate social responsibility, corporate governance, and maqashid sharia performance

