

ABSTRAK

Tujuan penelitian ini ialah untuk menguji pengaruh *board of directors*, *ownership*, *managerial characteristics*, dan *external auditing* terhadap *shariah compliance* berdasarkan standar AAOIFI. Variabel dependen dalam penelitian ini ialah *shariah compliance* berdasarkan standar AAOIFI. Sementara variabel independennya ialah *board of directors*, *ownership*, *managerial characteristics*, dan *external auditing*. Populasi dalam penelitian ini adalah Bank Umum Syariah dan Unit Usaha Syariah yang ada di Indonesia periode 2019-2023. Metode pengambilan sampel yang digunakan ialah *purposive sampling* sehingga diperoleh data sebanyak 11 dari keseluruhan data yang diolah sebanyak 25. Data yang digunakan adalah data sekunder berupa laporan keuangan tahunan BUS dan UUS selama periode 2019-2023. Metode analisis yang digunakan ialah analisis regresi data panel berganda dengan tingkat signifikan 5%. Hasil penelitian ini menunjukkan bahwa pengalaman syariah *board of directors* dan *ownership* tidak berpengaruh signifikan terhadap *shariah compliance* berdasarkan standar AAOIFI. Sementara *managerial characteristics* dan *external auditing* memiliki pengaruh signifikan terhadap *shariah compliance* berdasarkan standar AAOIFI.

Kata Kunci: Kepatuhan syariah, dewan direksi, karakteristik manajerial, audit eksternal, standar AAOIFI

ABSTRACT

The purpose of this study is to examine the effect of board of directors, ownership, managerial characteristics, and external auditing on shariah compliance based on AAOIFI standards. The dependent variable in this study is shariah compliance based on AAOIFI standards. While the independent variables are board of directors, ownership, managerial characteristics, and external auditing. The population in this study are Islamic Commercial Banks and Islamic Business Units in Indonesia for the 2019-2023 period. The sampling method used was purposive sampling so that 11 data were obtained from the total processed power of 25. The type of data used is secondary data in the form of annual financial reports of BUS and UUS during the 2019-2023 period. The analysis method used is multiple panel data regression analysis with a significant level of 5%. The results of this study indicate that the board of directors and ownership have no significant effect on shariah compliance based on AAOIFI standards. While managerial characteristics and external auditing have a significant influence on shariah compliance based on AAOIFI standards.

Keyword: *Shariah compliance, board of directors, managerial characteristics, ownership, external auditing, AAOIFI standard.*