**PENGARUH GOOD GOVERNANCE BUSINESS SYARIAH TERHADAP ISLAMICITY FINANCIAL PERFORMANCE INDEX ASURANSI SYARIAH DI INDONESIA**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui adanya pengaruh Dewan Komisaris, Dewan Pengawas Syariah dan dewan direksi terhadap Islamicity Financial Performance Index Asuransi Syariah di Indonesia . Jenis Penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan Asuransi Syariah di Indonesia. Pengambilan sampel dalam penelitian ini dilakukan secara *Purposive Sampling*. Sampel dalam penelitian ini sebanyak 19 Perusahaan dengan periode pengamatan tiga tahun, total sampel 57 Sumber data dalam penelitian ini adalah data sekunder. Sumber data sekunder dalam penelitian ini berupa dokumen-dokumen laporan keuangan tahunan perusahaan. Teknik analisis data penelitian ini menggunakan Statistik Deskriptif (SPSS). Hasil yang di peroleh dari analisis data penelitian ini menghasilkan ukuran dewan komisaris berpengaruh signifikan 13% dan ini menunjukan bahwa ukuran Dewan komisaris yang rendah atau tinggi memiliki pengaruh terhadap Rasio likuiditas perusahaan.

**Kata kunci : *Good Governance Business Syariah, Dewan Komisaris, Dewan Pengawas Syariah, dewan direksi, Islamicity Financial Performance Index Asuransi Syariah*.**

**INFLUENCE OF *SHARIA GOOD GOVERNACE BUSINESS* ON *ISLAMIC INSURANCE FINANCIAL PERFORMANCE INDEX IN INDONESIA***

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**ABSTRACT**

This study aims to determine the influence of the Board of Commissioners, Sharia Supervisory Board and the board of directors on the Islamicity Financial Sharia Insurance Performance Index in Indonesia. This type of research is quantitative research. The study population is a Sharia Insurance company in Indonesia. Sampling in this study was conducted by purposive sampling. The sample in this study were 19 companies with a three-year observation period, a total sample of 57 data sources in this study were secondary data. Secondary data sources in this study are documents of the company's annual financial statements. The data analysis technique of this study uses Descriptive Statistics (SPSS). The results obtained from the data analysis of this study resulted in the size of the board of commissioners having a significant effect of 13% and this shows that the size of the board of commissioners which is low or high has an influence on the company's liquidity ratio.

**Keywords: *Sharia Good Governance Business, Board of Commissioners, Sharia Supervisory Board, board of directors, Islamicity Financial Performance Index Sharia Insurance.***