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I. Introduction

As the issue of corporate governance (CG) is still an interesting topic to be studied, the issue of sustainability or corporate sustainability is also a topic that has increased attention globally. The performance of the company is no longer only seen by how much profit can be obtained but also the company's resilience in facing the economic crisis and uncertainty. In this case, sustainability performance is important for the company to be able to survive in the long term (Chabowski, Mena, & Gonzalez-Padron, 2010; Goyal, Rahman, & Kazmi, 2013). Sustainable growth as a long-term goal is an important pillar that must be owned by companies including Islamic Financial Institutions (IFI). Islamic banking (IB) as the largest IFI is known as a company that is considered more stable in facing a crisis with its unique characteristics (Safullah, 2022). One of the characteristics of IB is the existence of the Shariah Supervisory Board (SSB) as an element that must be owned by sharia banking and is one of the main keys that distinguish IB from conventional banking.

SSB represents an additional layer of governance that is owned by IB, where together with the Board of Directors, Board of Commissioners, and other committees, IB is then known to have "multi-layer governance" (Abdelsalam, Dimitropoulos, Elnahass, & Leventis, 2016; Almutairi & Quttainah, 2017; Mollah & Zaman, 2015; Safullah & Shamsuddin, 2018; Shibani & De Fuentes, 2017). SSB carries out its corporate governance function to ensure the fulfillment of sharia principles in sharia banking business operations. Through this function, SSB is a factor that can influence and shape managerial behavior where SSB is included in the company's decision-making management framework that will affect company performance (Ghayad, 2008; Nomran & Haron, 2019; Quttainah & Almutairi, 2016). Thus, it is a reasonable thing to identify the relationship between sharia governance and sustainability performance, especially whether it is true or not that IB with its sharia aspects is able to encourage the achievement of sustainability performance.

Previous research has proven that the role of supervision and construction of SSB has a positive impact on IB performance (Alam, Islam, & Runy, 2021; Almutairi & Quttainah, 2017; Mollah & Zaman, 2015; Nomran & Haron, 2020). SSB construction includes special characteristics or attributes of SSB such as size or number of members, composition, qualifications, education, and special knowledge both related to Islamic laws and related to finance and accounting. Many studies related to the relationship between corporate governance and sustainability have been carried out, however, the relationship between sharia governance and sustainability performance in IB is still relatively small (Jan, Lai, & Tahir, 2021). This study strives to fill the gap by investigating the relationship between sharia governance and sustainability performance (SP) in Indonesia Islamic Banking.

For the past few years, Indonesia has committed to implementing sustainable development. To support this sustainable development strategy, the Financial Services Authority of Indonesia (OJK) has issued a roadmap for sustainable finance aimed at accelerating the implementation of environmental, social, and governance principles in the financial industry. As a legal basis, OJK has released regulation number 51/POJK.03/2017 concerning the Implementation of