

ABSTRACT

Khisan, Zariatul. 2014, Thesis. Title: "Performance Analysis of Islamic Banking Seen From Profitability and Maqasid Shariah Year 2010-2013.

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The performance of Islamic banking is not only comprised of financial aspect but also sharia maqasid. Therefore, the measurement of the performance of sharia aspects in Islamic banks is importantly needed to measure the performance of Islamic banking. The implementation of sharia maqasid is an obligation for each individual or Islamic financial institution such as Islamic banks, but until now there is no measurement and no report of maqasid sharia in Islamic banks.

This study employs a descriptive quantitative approach in which the objective of this study is to systematically describe the measurement of performance of Islamic banking in terms of profitability and maqasid sharia. The measurement of profitability in every Islamic banking is calculated by using Comparative Performance Index (CPI) method, while the measurement of performance in terms of sharia maqasid is computed by using Maqasid Shariah Index (SMI) method. The objects of this research are the 8 Islamic Banks in Indonesia. The data are taken from the eighth annual report of those banks from 2010-2013.

The results showed that the Islamic banking performance measurement can be evaluated from both profitability and maqasid sharia. Sharia maqasid performance measurement can be done with the IMS Model approach. The results also show the performance of each Islamic bank in a diagram as the comparison of the results of the comparative performance of profitability with the implementation of sharia maqasid that has been conducted by Islamic banks.