



**DEPARTMENT OF ACCOUNTING
FACULTY ECONOMICS AND BUSINESS
UNIVERSITAS ANDALAS**

THESIS

**THE IMPACT OF ISLAMIC CORPORATE GOVERNANCE AND
SHARIA COMPLIANCE ON FRAUD IN INDONESIAN ISLAMIC
COMMERCIAL BANK**

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*Submitted as Partial Fulfillment of the Requirement for Bachelor Degree in
Accounting*

PADANG

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ACCOUNTING DEPARTMENT

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THESIS APPROVAL LETTER

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Thesis Title : **THE IMPACT OF ISLAMIC CORPORATE
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<p align="center">THE IMPACT OF ISLAMIC CORPORATE GOVERNANCE AND SHARIA COMPLIANCE ON FRAUD IN INDONESIAN ISLAMIC COMMERCIAL BANK</p> <p align="center">Thesis by: Giffari Ibnu Toriq Thesis Advisor: Vima Tista Putriana, S.E., Ak., M.Sc., Ph.D, CA.</p>			
<p align="center">ABSTRACT</p> <p>This study aims to examine the effect of Islamic Corporate Governance and Sharia Compliance on fraud in Islamic commercial banks. The independent variables used are Islamic Corporate Governance with Sharia Board Process, Sharia Board Competence, Sharia Board Independence and Sharia Board Crossmembership as proxies, then Sharia Compliance with Islamic Income Ratio, Profit Sharing Ratio and Islamic Investment Ratio as proxies. The dependent variable used is fraud in Islamic commercial banks. The population in this study were all Islamic Commercial Banks registered with OJK from 2019 to 2023. The sample was selected using purposive sampling method. The total sample used in this study was 60 Islamic Commercial Banks. The analysis method used in this research is multiple regression which is processed using Eviews 12. The results of this study indicate that Islamic Corporate Governance with Sharia Board Process, Sharia Board Competence as a proxy has a significant negative effect on fraud, the next proxy Sharia Board Independence has a significant positive effect on fraud and the last proxy Sharia Board Crossmembership has no significant effect on fraud. The next independent variable sharia compliane with the proxy Islamic Income Ratio, Profit Sharing Ratio and Zakat Performance Ratio has no significant effect on fraud in Islamic commercial banks.</p> <p>keyword: islamic corporate governance, sharia compliance, fraud, islamic commercial bank</p>			