

REFERENCES

- AAOIFI, (2010). *Accounting and Auditing Organization for Islamic Financial Institution*. GSIFI No. 1. <https://aaoifi.com> > gsifi-10-download.
- Abbasi, M. S. (2011). *Culture, Demography and Individuals' Technology Acceptance Behaviour: A PLS Based Structural Evaluation of an Extended Model of Technology Acceptance in South-Asian Country Context*. Thesis. Brunel Business School, Brunel University, London.
- Abdallah & Bahloul, (2021) Disclosure, Shariah Governance and Financial Performance in Islamic Banks. *Asian Journal of Economics and Banking*.
- Ab Ghani, N. L., Mohd Ariffin, N., & Abdul Rahim, A. R. (2019). The Measurement of Effective Internal Shariah Audit Function in Islamic Financial Institutions. *International Journal of Economics, Management and Accounting*, 27(1), 141–165.
- Abdel Karim, R. and Archer, S. (2002). *Islamic Finance Innovation and Growth, Euro-money Books and AAOIFI*. Publications, London.
- Abd Rahman, N., Mastuki, N., Osman, M. R. & Kassim, N. (2020). Islamic Legal Maxim for Shari'ah Audit in Islamic Bank. *Journal of Islamic Accounting and Business Research*, 11 (2). Emerald Publishing Limited 1759-0817.
- Abdelsalam, O., Dimitropoulos, P., Elnahass, M., & Leventis, S. (2016). Earnings Management Behaviors Under Different Monitoring Mechanisms: The Case of Islamic and Conventional Banks. *Journal of Economic Behavior and Organization*, 132, 155–173.
- Abdullah, A., & Ku Ismail, K. N. I. (2008). Disclosure of Voluntary Accounting Ratios by Malaysian Listed Companies. *Journal of Financial Reporting and Accounting*, 6(1), 1–20.
- Abdul Aris, N., Othman, R., & Mohd Azli, R. (2013). Pyramid of Maslahah for Social and Economic Welfare: The Case of Bank Islam Malaysia Berhad, *Journal of Energy Technologies and Policy*, 3(11), 457–471.
- Abraham, S. and Cox, P. (2007). Analyzing the Determinants of Narrative Risk Information in UK FTSE 100 Annual Reports. *The British Accounting Review*, 39 (3), 227-248.
- Abu Kasim, N. A. (2012). Disclosure of Shariah Compliance by Malaysian Takaful Companies. *Journal of Islamic Accounting and Business Research*, 3(1), 20–38.

- Abuazoum, A. A., Azizan, N., & Ahmad, N. (2013). Knowledge Sharing for the Islamic Banking Sector in Malaysia. *International journal of computer and communication engineering*, 2(3), 368.
- Abubakar, Y. S. (2016). Corporate social responsibility of Islamic financial institutions: A look from the Maqasid Al-Shariah (Purpose of Shariah) approach. *Business and Economics Journal*, 7(4), 1-4.
- Abu Samah, Z., & Hassan, R. (2014). Empirical study on the understanding of Shariah review by Islamic banks in Malaysia. In *Islamic Business Management Conference* (pp. 1-7).
- Abu-Tapanjeh, A. M. (2009). Corporate governance from the Islamic perspective: A comparative analysis with OECD principles. *Critical Perspectives on accounting*, 20(5), 556-567.
- Aduda, J., Chogii, R., & Magutu, P. O. (2013). An empirical test of competing corporate governance theories on the performance of firms listed at the Nairobi Securities Exchange. *European Scientific Journal*, 9(13), 1857–7881.
- Afridi, M. A. K. (2016). Maqasid Al-Shari'ah and Preservation of Basic Rights Under The Theme "Islam And Its Perspectives On Global & Local Contemporary Challenges.". *Journal of Education and Social Sciences*, 4(1), 274-85.
- Agoraki, M. E. K., Delis, M. D., & Staikouras, P. K. (2010). The Effect of Board Size and composition on bank efficiency. *International Journal of Banking, Accounting and Finance*, 2(4), 357.
- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S Back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organizations. *Academy of Management Review*, 32(3), 836-863.
- Agusioma, N. L., Nyakwara, S., & Mwititi, E. (2019). The Influence of Staff Welfare on Employee Performance at Public Service Commission in Kenya. In *Asian Journal of Business and Management*. 7(5).
- Ahmad, A. A. (2020). Realizing Maqasid Al-Shari'ah in Shari'ah governance: a case study of Islamic banking institutions Malaysia. *International Journal of Islamic Economics and Finance Research*, 3(2 December), 39-52.
- Alabdullah, A., & El-belihy, A. (2017). An investigation of the disclosure of corporate social responsibility in UK Islamic banks. *Academy of Accounting and Financial Studies Journal*, 21(3), 1-31.
- Ahmed, H. (2011). Maqasid Al-Shariah and Islamic Financial Products: A Framework for Assessment. *ISRA International Journal of Islamic Finance*, 3(1), 149–160.

- Ahmed Sheikh, N., Wang, Z., & Khan, S. (2013). The impact of internal attributes of corporate governance on firm performance. *International Journal of Commerce and Management*, 23(1), 38–55.
- Alam, M. K., Rahman, M. M., Runy, M. K., Adedeji, B. S., & Hassan, M. F. (2021). The influences of Shariah governance mechanisms on Islamic banks performance and Shariah compliance quality. *Asian Journal of Accounting Research*.
- Alam, M. K., Islam, F. T., Runy, M. K. (2021). Why is Shariah governance framework important for Islamic banks?. *Asian Journal of Economics and Banking*, 5(2), 2021. 158-172.
- Alaswad, S. A. M., & Stanišić, M. (2016). Role of internal audit in performance of Libyan financial organizations. *International Journal of Applied Research*, 2(2), 352-356.
- Al-Baidhani, A. M. S. (2014). The Effects of Corporate Governance on Bank Financial Performance: Evidence from the Arabian Peninsula. *ADVANCES IN BUSINESS MANAGEMENT. Towards Systemic Approach*, 335.
- Albassam, W. M., & Ntim, C. G. (2017). The Effect of Islamic Values on Voluntary Corporate Governance Disclosure. *Journal of Islamic Accounting and Business Research*, 8(2), 182–202.
- Al-Beshtawi, S. H., Zraqat, O. M., & al-Hiyasat, H. M. (2014). The Impact of Corporate Governance on Non-Financial Performance in Jordanian Commercial Banks and Islamic Banks. *International Journal of Financial Research*, 5(3), 54–67.
- Alexakis, C., & Tsikouras, A. (2009). Islamic finance: regulatory framework–challenges lying ahead. *International Journal of Islamic and Middle Eastern Finance and Management*.
- Algabry, L., Alhabshi, S. M., Soualhi, Y., & Alaeddin, O. (2020). Conceptual framework of internal Shari‘ah audit effectiveness factors in Islamic banks. *ISRA International Journal of Islamic Finance*.
- Al-Hussain, A. H. (2009). *Corporate Governance Structure Efficiency and Bank Performance in Saudi Arabia* (Issue February). University of Phoenix.
- Ali, I., Ali, M., Badghish, S., & Baazeem, T. A. S. (2018). Examining the role of childhood experiences in developing altruistic and knowledge sharing behaviors among children in their later life: A partial least squares (PLS) path modeling approach. *Sustainability*, 10(2), 292.
- Ali, S. S., & Hasan, H. (2014). *Towards a Maqasid Al-Shariah based Development Index* (No. 1435-18).

- Aljifri, K., & Moustafa, M. (2007). The Impact of Corporate Governance Mechanisms on the Performance of UAE Firms: An Empirical Analysis. *Journal of Economic and Administrative Sciences*, 23(2), 71–93.
- Al-Mubarak, T., & Osmani, N. M. (2010). Applications of Maqāṣid al-Sharī'ah and Maṣlaḥah in Islamic Banking Practices: An Analysis. *International Seminar on Islamic Finance*. 4 - 6 October, Kochi, India.
- Almutairi, A. R., & Quttainah, M. A. (2017). Corporate governance: Evidence from Islamic banks. *Social Responsibility Journal*, 13(3).
- Alnakhli, H. Q. (2019). *Better, Busier, or Stressed Out? Exploring social media-Induced Technostress in a Sales Context*. Thesis. The University of Texas.
- Alnasser, S. A. S. (2012). Introduction to Corporate Governance from Islamic Perspective. *International Journal of Disclosure and Governance*, 28(3), 220–231.
- Alotaibi, K., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia. *International Journal of Disclosure and Governance*, 13(4), 364-393.
- Al-Saidi, M. (2013). Board composition and Bank Performance in Kuwait: An Empirical Study. *Managerial Auditing Journal*, 28(6), 472–494.
- Al-Salem, F. H. (2009). Islamic Financial Product Innovation. *International Journal of Islamic and Middle Eastern Finance and Management*, 2(3), 187–200.
- Al-Sartawi, A. M. A. M. (2020). Shariah Disclosure and the Performance of Islamic Financial Institutions. *Asian Journal of Business and Accounting*, 13(1), 133–160
- Al-Tamimi, H. a. H. (2012). The Effects of Corporate Governance on Performance and Financial Distress: The Experience of UAE National Banks. *Journal of Financial Regulation and Compliance*, 20(2), 169–181.
- Alzharani, M., Madya, P. Ahmad, A and Aljaaidi, K. (2011). An Empirical Investigation of Factors Associated with Firm Performance: Evidence from Kingdom of Saudi Arabia. *International Conference on E-business, Management and Economics Analysis*, 25 (4), 30-36.
- Amalina, W., A, W., Percy, M., & Stewart, J. (2013). Shari'ah Disclosures in Malaysian and Indonesian Islamic Banks The Shari' ah Governance System. *Journal of Islamic Accounting and Business Research*, 4(2), 100–131.
- Amaroh, & Maturin. (2018). The Determinants of Maqasid Shariah Based Performance of Islamic Banks in Indonesia. *Jurnal Kajian Ekonomi Dan Bisnis Islam*, 11(2).

- Andrikopoulos, A., & Kriklani, N. (2013). Environmental disclosure and financial characteristics of the firm: The case of Denmark. *Corporate Social Responsibility and Environmental Management*, 20(1), 55-64.
- Aribi, Z. A., & Gao, S. (2010). Corporate Social Responsibility Disclosure: A Comparison between Islamic and Conventional Financial Institutions. *Journal of Financial Reporting and Accounting*, 8(2), 72-91.
- Arini, A., Maharani, S. N., & Juliardi, D. (2020). The Impact of The Sustainability Report on The Performance of Maqashid Sharia Islamic Commercial Banks in Indonesia. *International Journal of Tourism and Hospitality in Asia Pasific*, 3(3), 96-103.
- Arsad, S., Ahmad, R., Fisol, W. N. M., Said, R., & Haji-Othman, Y. (2015). Maqasid Shariah in Corporate Social Responsibility of Shari'ah Compliant Companies. *Research Journal of Finance and Accounting*, 6(6), 239-247.
- Arshad, R., Othman, S., & Othman, R. (2012). Islamic Corporate Social Responsibility, Corporate Reputation and Performance. *International Journal of Economics and Management Engineering*, 6(4), 1070.
- Aslam, S., Ahmad, M., Amin, S., Usman, M., & Arif, S. (2018). The Impact of Corporate Governance and Intellectual Capital on Firm's Performance and Corporate Social Responsibility Disclosure. *Pakistan Journal of Commerce and Social Sciences (PJCSS)*, 12(1), 283-308.
- Aslam, E., & Haron, R. (2020). The Influence of Corporate Governance on Intellectual Capital Efficiency: Evidence from Islamic Banks of OIC Countries. *Asian Journal of Accounting Research*, 5(2), 195-208.
- Asni, F. (2019). History of the Establishment and Development of Islamic Banking in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 9(6), 305-315.
- Astro Awani (2018). Isu Tabung Haji: Apa yang anda perlu tahu? <https://www.astroawani.com/berita-malaysia/isu-tabung-haji-apa-yang-anda-perlu-tahu-193173>.
- Asutay, M., & Harningtyas, A. F. (2015). Developing Maqasid al- Shari'ah Index to Evaluate Social Performance of Islamic Banks: A Conceptual and Empirical Attempt. *International Journal of Islamic Economics and Finance Studies*, 1(17), 5-64.
- Augustus-Daddie, J., Nwiko, Andrews, L., Iroanwusi, F. O., & Princewill, O. (2018). Employee Welfare Schemes and Worker Performance: A Study of Selected Insurance Firms in Portharcourt. *Advance Research Journal of Multi-Disiplinary Discoveries*, 30(01-09).

- Awdat, A. A. (2015). The Impact of the internal audit function to improve the financial performance of commercial banks in Jordan. *Research Journal of Finance and Accounting*, 6(3), 217–226.
- Aziz, A. F., & Faizal, A. (2012). Shariah Governance: Challenges Ahead. *Munich Personal RePec Archive (MPRA) Paper*, 1-25.
- Azmi, F., Pramono, N. H., & Wahyuni, M. (2020). Maqhasid Sharia: Measurement of the Purpose of Islamic Banks in Indonesia with Sharia Compliance as a Moderating Variable. *Accounting Analysis Journal*, 9(1), 1–7.
- Baba, H. N. (2017). The Determinants of Corporate Social Responsibility Disclosure: The Case of Malaysian Government-Linked Companies in Malaysia. *SHS Web of Conferences*, 36, 00029. EDP Sciences.
- Bagozzi, R. P., & Fornell, C. (1982). Theoretical concepts, measurements, and meaning. *A second generation of multivariate analysis*, 2(2), 5-23.
- Bagozzi, R. P., & Yi, Y. (1989). The degree of intention formation as a moderator of the attitude-behavior relationship. *Social psychology quarterly*, 266-279.
- Bagozzi, R.P., Yi, Y., and Phillips, L.W. (1991). Assessing Construct Validity in Organizational research. *Administrative Science Quarterly*, 421-458.
- Bahari, N. F., & Baharudin, N. A. (2016). Shariah Governance Framework: The Roles of Shariah Review and Shariah Auditing. In *Proceeding of the 3rd International Conference on Management & Muamalah* (Vol. 2016).
- Balqis, B. (2021). Determinasi Earning Per Share dan Return Saham: Analisis Return on Asset, Debt-to- Equity Ratio, dan Current Ratio. *Jurnal Ilmu Manajemen Terapan*, 2(5), 665-675.
- Bank Negara Malaysia. (2019). Shariah Governance. Bank Negara Malaysia, iii, 1–22.
- Bank Muamalat (2022). About Bank Muamalat Malaysia Berhad. <http://www.muamalat.com.my>.
- Baydoun, N., A' Mamman and A. Mohmand. (1999). The Religious Context of Management Practices: The Case of Islamic Religion. *Accounting, Commerce & Finance: The Islamic Perspective Journal* 3(1 &2): 59-79.
- Bebeji, A., Mohammed, A., & Tako, M. (2015). The Effect of Board Size and Composition on the Financial Performance of Banks in Nigeria. *African Journal of Business Management*, 9(16), 590–598.
- Bedoui, H. E., & Mansour, W. (2014). Performance and Maqasid al-Shari'ah's Pentagon shaped Ethical Measurement. *Science and Engineering Ethics*, 21(3), 555–576.

- Beekes, W. and Brown, P. (2006) Do Better-governed Australian Firms Make More Informative Disclosures, *Journal of Business Finance & Accounting*, 33(3), 422-450.
- Beest, F. van, Braam, G., & Boelens, S. (2009). Quality of Financial Reporting: measuring qualitative characteristics. *In NiCE Working Paper 9* (108).
- Ben Abdallah, M. and Bahloul, S. (2021). Disclosure, Shariah governance and financial performance in Islamic banks. *Asian Journal of Economics and Banking*, 5 (3), 234-254.
- Beretta, S. and Bozzolan, S. (2004), A Framework for the Analysis of Firm Risk Communication. *The International Journal of Accounting*, 39 (3), pp. 265-88.
- Bett, C. C. (2014). *The relationship between effectiveness of internal audit function and financial performance of companies listed in Nairobi Securities Exchange* (Doctoral dissertation, University of Nairobi).
- Bhagat, S. & Bolton, B. (2019). Corporate Governance and Firm Performance: The Sequel. *Journal of Corporate Finance*, (58) 142–168.
- Bhatti, O. K., Aslam, U. S., Hassan, A., & Sulaiman, M. (2016). Employee motivation an Islamic perspective. *Humanomics*, 32 (1), 34-37.
- Bijalwan, J. G., & Madan, P. (2013). Corporate governance practices, transparency and performance of Indian companies. *IUP Journal of Corporate Governance*, 12(3), 45.
- BNM. (2022). Statutory Committees, Shariah Advisory Council. <https://www.bnm.gov.my/committees/sac>.
- BNM. (2011). Shariah Governance Framework. https://www.bnm.gov.my/documents/20124/38335/5_Shariah_Governance_Framework_20101026.pdf.
- BNM. (2013). Guidelines on Corporate Governance for Licensed Islamic Banks (GP1-i). 1–54.
- BNM. (2019). Shariah Governance Policy Document (Issue September). <https://www.bnm.gov.my/index.php?ch=57&pg=144&ac=836&bb=file>.
- Boesso, G. and Kumar, K. (2007) Drivers of Corporate Voluntary Disclosure: A Framework and Empirical Evidence from Italy and the United States. *Accounting, Auditing and Accountability Journal*, 20(2): 269–296.
- Bonafous-Boucher, M. (2005). Some Philosophical Issues in Corporate Governance: The Role of Property in Stakeholder Theory. *Corporate Governance: The international journal of business in society*, 5(2), 34–47.

- Bontis, N., Keow, W. C. C. and Richardson, S. (2000), Intellectual Capital and Business Performance in Malaysian Industries, *Journal of Intellectual Capital*, 1, pp. 85-100.
- Borlea, S. N., & Achim, M.-V. (2013). Theories of Corporate Governance. *Economics Series*, 23(1), 117–129
- Bougie, R., & Sekaran, U. (2020). *Research Methods for Business A Skill Building Approach* (8th Edition). Wiley.
- Brammer, S., Williams, G., & Zinkin, J. (2007). Religion and Attitudes to Corporate Social Responsibility in a Large Crosscountry Sample. *Journal of Business Ethics*, 71(3), 229-243.
- Brick, I. E., & Chidambaran, N. K. (2007). Board meetings, committee structure, and firm performance. *Committee Structure, and Firm Performance (November 2007)*.
- Bukair, A. A., & Abdul Rahman, A. (2013). The Effect of the Board of Directors' Characteristics on Corporate Social Responsibility Disclosure by Islamic Banks. *Asian Journal of Business and Accounting*, 6(2), 65.
- Bukhair, A. A., & Rahman, A. A. (2015). Bank Performance and Board of Directors attributes by Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 8(3), 291–309.
- Bukhari, K. S., Awam, H. M., & Ahmed, F. (2013). An evaluation of corporate governance practices of Islamic banks versus Islamic bank windows of conventional banks: A case of Pakistan. *Management Research Review*, 36(4), 400–416.
- Carroll, A. B., & Buchholtz, A. K. (2003). *Business and Society: Ethics and Stakeholder Management*. 5th ed. Mason (Ohio): South-Western Thomson learning.
- Carson, D., Gilmore, A., Perry, C. and Gronhaug, K. (2001). *Qualitative Marketing Research*, Sage Publications, London.
- Castanias, R. P. and C. E. Helfat. (1991). Managerial resources and rents. *Journal of Management*, 17, pp. 155-171.
- Chaghadari, M. F. (2011). Corporate Governance and Firm Performance Development. 10, 484–489.
- Chang, A., & Leng, A. (2004). The Impact of Corporate Governance Practices on Firms ' Financial Performance Evidence from Malaysia Companies ASIAN. *Economic Buletin*, 21 (3).
- Chapra, M. U., & Ahmed, H. (2002). Corporate Governance in Islamic Financial Institutions. *Periodical Document*, 6.

- Chen, H., & Wang, X. (2011). Corporate Social Responsibility and Corporate Financial Performance in China: An Empirical Research from Chinese Firms. *Corporate Governance: The International Journal of Business in Society*, 11(4), 361–370.
- Chik, M. N. (2012). Shariah Governance. *Islamic Finance News*, 1–4. www.islamicfinancenews.com/listing_article_ID.asp?nm.id=28485.
- Chik, M. N. (2011). Shariah Audit: Shariah Perspective. *International Shariah Audit Conference*.
- Choi, Y., Ye, X., Zhao, L., & Luo, A. C. (2016). Optimizing Enterprise Risk Management: A Literature Review and Critical Analysis of the Work of Wu and Olson. *Annals of Operations Research*, 237 (1-2): p. 281-300.
- Choudhury, M. A & Nurul Alam, M. (2013). Corporate Governance in Islamic Perspective. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(3), pp. 180-199.
- Chowdhury, N. T., & Shaker, F. (2015). Shariah Governance Framework of the Islamic Banks in Malaysia. *International Journal of Management Sciences and Business Research*, 4(10), 115–124.
- Christopher. R (2013). Why High Leverage is Optimal for Banks Posted Small, Co-editor, HLS Forum on Corporate Governance and Financial Regulation. <https://corpgov.law.harvard.edu/2013/06/27/why-high-leverage-is-optimal-for-banks/>
- Clifford, P., & Evans, R. (1997). Non-Executive Directors A Question of Independence.pdf. *Corporate Governance*, 5(4), 224–231.
- Cochran, P. L., & Wood, R. A. (1984). Corporate Social Responsibility and Financial Performance. *Academy of Management Journal*, 27(1), 42–56.
- Collis, J., & Hussey, R. (2009). *Business Research: A Practical Guide for Undergraduate and Postgraduate Students* (2nd ed.). Palgrave Macmillan.
- Cormier, D., & Magnan, M. (2014). The Impact of Social Responsibility Disclosure and Governance on Financial Analysts' Information Environment. *Corporate Governance: The International Journal of Business in Society*, 14(4), 467–484.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SEGE publication Inc.
- Darmadi, S. (2011a). Corporate Governance Disclosure in the Annual Report: An Exploratory Study on Indonesian Islamic Banks. *SSRN Electronic Journal*, 29(2), 1–27.

- Darmadi, S. (2013b). Corporate Governance Disclosure in the Annual Report: An Exploratory Study on Indonesian Islamic Banks. *Humanomics*, 29(1), 4–23.
- Dasgupta, M. (2003). A Study of Company Characteristics Associated with Financial Disclosure Practices in India.
- Deegan, C. (2000). Firms' Disclosure Reactions to Major Social Incidents: Australian Evidence. *Accounting Forum*, 24(1), 101-130.
- Deegan, C. (2004). *Financial Accounting Theory*, McGraw-Hill Australia Pty Ltd NSW.
- Deegan, C. & Rankin, M. (1996), The Materiality of Environmental Information to Users of Annual Reports. *Accounting, Auditing & Accountability Journal*, 10 (4), pp. 562-83.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: *Australian Journal Management*, 16(1), 49–65.
- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implication. *Academy of Management Review*, 20(1), 65–91.
- Dossi, A., & Patelli, L. (2010). You Learn from What You Measure: Financial and Non-financial Performance Measures in Multinational Companies. *Long Range Planning*, 43(4), 498–526.
- Drobetz, W., & Drobetz, W. (2003). The Impact of Corporate Governance on Firm Performance. *Finance*, 6(September 1990), 1–11.
- Duguri, U. S., Salleh, M. A., Hassan, I., & Latiff Azmi, M. N. (2021). The Application of Maqasid Al-Shari'ah in the Foreign Policy of Islamic States. *In International Journal of Academic Research in Business and Social Sciences*, 11(3).
- Dusuki, A. W., & Abdullah, N. I. (2007). Maqasid al-Shari'ah, Maslahah, and Corporate Social Responsibility. *The American Journal of Islamic Social Science*, 24(1), 25–44.
- Ehikioya, B. I. (2009). Corporate Governance Structure and Firm Performance in Developing Economies: Evidence from Nigeria. *Corporate Governance: The International Journal of Business in Society*, 9(3), 231–243.
- Elgattani, T., & Hussainey, K. (2020). The Impact of AAOIFI Governance Disclosure on Islamic Banks Performance. *Journal of Financial Reporting and Accounting*.
- Elshandidy, T, Fraser, I & Hussainey, K (2013). Aggregated, voluntary, and mandatory risk disclosure incentives: Evidence from UK FTSE all-Share companies. *International Review of Financial Analysis*, 30, 320-333.

- Endot, S. (1995). *The Islamicization Process in Malaysia*. PhD Thesis, University of Bradford, UK.
- Esen, M. F. (2015). A Statistical Framework on Identification of Maqasid Al-Shariah Variables for Socio-Economic Development Index. *Journal of Business Studies Quarterly*, 7(1), 108–124.
- Fama, E. F., Jensen, M. C., & Jensen, M. C. (1983a). Agency Problem and Residual Claims. *Journal of Law & Economics*, XXVI (June 1983).
- Fama, E. F., & Jensen, M. C. (1983b). Separation of Ownership and Control. *Journal of Law and Economics*, XXXVI (2), 301–325.
- Florou, A., & Galarniotis, A. (2007). Governance Against Different Standards. *Corporate Governance*, 15(5), 979–998.
- Fornell, C. & Larcker, D., F. (1981). Evaluating Structural Equation Models with Unobservable Variables and Measurement Error. *Journal of Marketing Research*, vol. 18(1), 39-50.
- Fredendall, L. D., & Hill, E. (2011). Financial Performance in Encyclopedia of Supply Chain Management.
- Freedman, M and Wasley, C. (1990), The Association between Environmental Performance and Environmental Disclosure in Annual Reports and 10Ks. *Advances in Public Interest Accounting*, 3, 183-193.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- Fuzi, S. F. S., Halim, S. A. A., & Julizaerma, M. K. (2016). Board Independence and Firm Performance. *Procedia Economics and Finance* 37 (2016) 460 – 465.
- Gales, L. & Kesner, I. (1994). An Analysis of Board of Director Size and Composition in Bankrupt Organizations. *Journal of Business Research*, 30(3), 271-282.
- Garas, S. N. (2012). The Conflicts of Interest Inside the Shari'a Supervisory Board. *International Journal of Islamic and Middle Eastern Finance and Management*, 5(2), 88–105.
- Garas, S. N., & Pierce, C. (2010). Shari' a Supervision of Islamic Financial Institutions. *Journal of Financial Regulation and Compliance*, 18(4), 386–407.
- Gavrea, C., & Stegorean, R. (2007). Corporate Governance and Firm Performance : The Romanian Case. 1992, 179–186.
- Ghaffar, A. (2014). Corporate Governance and Profitability of Islamic Banks Operating in. *Interdisciplinary Journal of Contemporary Research in Business*, 6(2), 320–336.

- Ghayad, R. (2008). Corporate Governance and the Global Performance of Islamic Banks. *Humanomics*, 24(3), 207–216.
- Ghafran, C., & Yasmin, S. (2020). Ethical Governance: Insight from the Islamic perspective and an empirical enquiry. *Journal of Business Ethics*, 167(3), 513-533.
- Giannarakis, G. (2014). Corporate Governance and Financial Characteristic Effects on the Extent of Corporate Social Responsibility Disclosure. *Social Responsibility Journal*, 10(4), 569–590.
- Ginena, K. (2014). Shari‘ah Risk and Corporate Governance of Islamic Banks, *Corporate Governance*, 14(1), 86 – 103.
- Ginena, K., and Hamid, A. (2015). *Foundations of Shariah Governance of Islamic Banks*, United Kingdom: John Wiley & Sons Ltd.
- Ginting, P., & Munthe, K. (2017). Pengaruh Debt To Equity Ratio, Dan Earning Per Share Terhadap Harga Saham Pada Perusahaan Manufaktur Yang Go Public Di Bursa Efek Indonesia. *Jurnal Manajemen Dan Bisnis*.
- Gomes, J., Jermann, U., & Schmid, L. 2016. Sticky Leverage. *American Economic Review*, 106(12), 3800-3828.
- Graafland, J., Mazereeuw, C. & Yahia, A. (2006). Islam and Socially Responsible Business Conduct: An Empirical Research Among Dutch Entrepreneurs. *Munich Personal RePEc Archive (MPRA)*.
- Grais, W., & Pellegrini, M. (2006). Corporate Governance in Institutions Offering Islamic Financial Services: Issues and Options. World Bank Policy Research Working Paper.
- Grassa, R. (2013). Shariah Supervisory System in Islamic Financial Institutions. *Humanomics*, 29(4), 333–348.
- Grassa, R., Moumen, N., & Hussainey, K. (2020). What Drives Risk Disclosure in Islamic and Conventional Banks? An International Comparison. *International Journal of Finance and Economics*, June 1–24.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate Social and Environmental Reporting: A Review of the Literature and a Longitudinal Study of UK Disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47-77.
- Gray, R., Owen, D. and Maunders, K. (1988). Corporate Social Reporting: Emerging Trends in Accountability and the Social Contract. *Accounting, Auditing & Accountability Journal*, 1(1), pp. 6-20.
- Guba, E. G. (1990). *The Paradigm Dialog*. SEGE Publication.

- Guest, P. M. (2009). The Impact of Board Size on Firm Performance: Evidence from the UK. *The European Journal of Finance*, 15(4), 385–404.
- Gunawan, H., & Lina, E. O. (2015). Mandatory and Voluntary Disclosure Of Annual Report on Investor Reaction. *International Journal of Economics and Financial Issues*, 5, 311–314.
- Guthrie, J., & Abeysekera, I. (2006). Content Analysis Of Social, Environmental Reporting: What Is New? *Journal of Human Resource Costing & Accounting*, 10(2), 114–126.
- Haat, M. H. C., Rahman, R. A., & Mahenthiran, S. (2008). Corporate governance, transparency, and performance of Malaysian companies. *In Managerial Auditing Journal*, 23(8).
- Habbash, M. (2010). *The Effectiveness of Corporate Governance and External Audit on Constraining Earnings Management Practice in the UK*. PhD Thesis, 351.
- Haddad, A., Jamil, F., & Sufy, A. (2011). The Effect of Corporate Governance on the Performance of Jordanian Industrial Companies: An Empirical Study on Amman Stock Exchange. *International Journal of Humanities and Social Science*, 1(4), 55–69.
- Haghshenas, H., & Barzegar, G. (2014). Intellectual Capital and Knowledge Assets for Value Creation. *Science and Nature*, 3(1), 21–25.
- Haider, N., Khan, N., & Iqbal, N. (2015). Impact of Corporate Governance on Firm Financial Performance in Islamic Financial Institution. *International Letters of Social and Humanistic Sciences*, 51(2008), 106–110.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis seventh edition*.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. In Sage (2ed ed.).
- Hair, J. F., Risher, J. J., Sarstedt, M., Ringle, C. M. (2018). When to Use and How to Report the Results of PLS-SEM. *European Business Review*. 31(1).
- Haji, A. A. (2013a). Corporate Social Responsibility Disclosures over Time: Evidence from Malaysia. *Managerial Auditing Journal*, 28(7), 647–676.
- Haji, A. A. (2012b). The Trends of Intellectual Capital Disclosures: Evidence from the Nigerian Banking Sector. *Journal of Human Resource Costing & Accounting*, 16(3), 184–209.

- Hanefah, M. M., Kamaruddin, M. I. H., Salleh, S., Shafii, Z., & Zakaria, N. (2020). Internal Control, Risk and Shari'ah Non-compliant Income in Islamic Financial Institutions, *ISRA International Journal of Islamic Finance*, 12(3), 401–417.
- Haniffa, R. (2010). Auditing Islamic Financial Institutions. *Islamic Finance: Instruments and Market*. QFinance.
- Haniffa, R., & Hudaib, M. (2007). Exploring the Ethical Identity of Islamic Banks via Communication in Annual Reports. *Journal of Business Ethics*, 76(1), 97–116.
- Haniffa, R. M., & Cooke, T. E. (2005). The Impact of Culture and Governance on Corporate Social Reporting. *Journal of Accounting and Public Policy*, 24, 391–430.
- Haq, M. A. al, & Wahab, N. A. (2019). The Maqasid Al Shariah and the Sustainability Paradigm: Literature Review and Proposed Mutual Framework for Asnaf Development. *Journal of Accounting and Finance in Emerging Economies*, 5(2), 179–196.
- Haqqi, A. R. A. (2014). Shari'ah Governance in Islamic Financial Institution: An Appraisal. *US-China Law Review*, 11(112), 112–113.
- Harahap, S. S. (2003). The Disclosure of Bank Muamalat Indonesia's Annual Report. *Managerial Finance*, 29(7), 70–89.
- Harun, M. S., Hussainey, K., Mohd Khairuddin, K. A. (2020). CSR Disclosure, Corporate Governance and Firm Performance: A Study on GCC Islamic Banks. *International Journal of Accounting and Information Management*. 28(4), 607-638.
- Hasan, A. N., Abdul-Rahman, A., & Yazid, Z. (2020). Shariah Governance Practices at Islamic Fund Management Companies. *Journal of Islamic Accounting and Business Research*, 11(2), 309–325.
- Hasan, Z. (2008). The effectiveness of the Legal Framework of the Islamic Banking System in Malaysia. <https://zulkiflihasan.files.wordpress.com/2008/07/the-effectiveness-of-legal-framework.pdf>.
- Hasan, Z. (2010a). Regulatory Framework of Shariah Governance System in Malaysia, GCC Countries and the UK. *Kyoto Bulletin of Islamic Area Studies*, 3(2), 82–115.
- Hasan, Z. (2012b). Corporate Governance in Islamic Financial Institutions: An Ethical Perspective. *Prime Journals of Business Administration and Management (BAM)*, 2(1), 405-411.
- Hasan, Z. (2009). Corporate governance: Western and Islamic perspectives. *International Review of Business Research Papers*, 5(1), 277-293.

- Hasan, Z. (2012). *Shari'ah Governance in Islamic Perspective*. Edinburgh University Press, 2012.
- Hassan, A., & Harahap, S. S. (2010). Exploring Corporate Social Responsibility Disclosure: The Case of Islamic Banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 3(3), 203–227.
- Hassan, M. K. (2013a). Corporate Governance, Economic Turbulence and Financial Performance Of UAE Listed Firms. *Studies in Economics and Finance*, 30(2), 118–138.
- Hassan, M. K. (2013b). Impact of Financial Liberalization and Foreign Bank Entry on Islamic Banking Performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(1), 7–42.
- Hassan, M., Rizwan, M., & Sohail, H. M. (2017). Corporate Governance, Shariah Advisory Boards and Islamic Banks' Performance. *Pakistan Journal of Islamic Research*, 18(1), 173–184.
- Hassan, O. A., & Marston, C. (2019). Disclosure Measurement in the Empirical Accounting Literature-A Review Article. *International Journal of Accounting*.
- Hassan, R. (2016). Sustaining Financial Stability Through Shariah Governance Framework. Conference Proceeding. *Islamic Finance Intellectual Discourse*.
- Hassan, R., Marimuthu, M., & Johl, S. K. (2015). Diversity, Corporate Governance, and Implication on Firm Financial Performance: A Concept Paper. *Global Business and Management Research: An International Journal*, 7(2), 28–36.
- Hassan, S., & Christopher, T. (2005). Corporate Governance Statement Disclosure of Malaysian Banks and the Role of Islam. *Asian Review of Accounting*, 13(2), 36–50.
- Hawashe, A. A. (2019). Voluntary Disclosures in the Annual Report: Benefits And Costs, Preparers' Views. *International Journal of Research in Business Studies and Management*, 6(1), 1–16.
- Hayes, A. F. (2009). Beyond Baron and Kenny: Statistical Mediation Analysis in the New Millennium. *Communication Monographs*, 76(4), 408-420.
- Healy, P. M., & Palepu, K. (2000). A Review of the Empirical Disclosure Literature. *JAE Conference*.
- Healy, P. M. and Palepu, K. (2001). Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the Empirical Disclosure Literature. *Journal of Accounting & Economics*, 31, 1-3.

- Heikal, M., Khaddafi, M. & Ummah, A (2014). Influence Analysis of Return on Assets (ROA), Return on Equity (ROE), Net Profit Margin (NPM), Debt To Equity Ratio (DER), and current ratio (CR), Against Corporate Profit Growth In Automotive In Indonesia Stock Exchange. *International Journal of Academic Research in Business and Social Sciences*, 4(12).
- Henry, E., & Sansing, R. C. 2013. Data Truncation Bias and the Mismeasurement of Corporate Tax Avoidance. *SSRN Electronic Journal*.
- Henseler, J., Ringle, C.M. and Sarstedt, M. (2015), A New Criterion for Assessing Discriminant Validity in Variance-based Structural Equation Modeling. *Journal of the Academy of Marketing Science*, Vol. 43(1), 115-135.
- Hifza Inam & Aqeel Mukhtar. (2014). Corporate Governance and Its Impact On Performance of Banking Sector in Pakistan. *International Journal of Information and Management*, 6, (3).
- Hillman, A. J., Cannella Jr, A. A., & Paetzols, R. L. (2000). The Resource Dependency Role of Corporate Directors: Strategic Adaptation of Board Composition in Response to Environmental Change. *Journal of Management Studies*, 37(2), 235-256.
- Hilmy, H. M. A., & Hassan, R. (2019). The Role of Shariah Committee on Internal Internal Shariah Audit Effectiveness Evidence from Bahrain. *International Journal of Management and Applied Research. IJMAR*. 6(4), 1–14.
- Ho, C. -K. (2005). Corporate Governance and Corporate Competitiveness: An International Analysis. *Corporate Governance*, 13(2), 211-253.
- Hooghiemstra, R. (2000). Corporate Communication and Impression Management. New Perspectives Why Companies Engage in Corporate Social Reporting. *Journal of Business Ethics* 27(1): 55–68.
- Hosen, M. N., Jie, F., Muhari, S., & Khairman, M. (2019). The Effect of Financial Ratios, Maqasid Sharia Index, and Index of Islamic Social Reporting to Profitability of Islamic Banks in Indonesia. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah*, 11(2), 201–222.
- Hussainey, K. and Al-Najjar, B. (2012), Understanding the Determinants of Risk/Metric/Iss ratings of the Quality of UK Companies Corporate Governance Practice, Canadian *Journal of Administrative Sciences*, 29(4), 366-377.
- Htay, S. N. N., Mohd Said, R., & Salman, S. A. (2013). Impact of Corporate Governance on Disclosure Quality: Empirical Evidence from Listed Banks in Malaysia. *International Journal of Economics and Management*, 7(2), 242–279.
- Hulland, J. (1999). Use of partial least squares (PLS) in strategic management research: a review of four recent studies. *Strategic Management Journal*, 20(2), 195–204.

- Hurayra, M. A. (2015). Achievement of Maqasid Al-Shari'ah in Islamic Banking: An Evaluation of Islami Bank Bangladesh Limited. *Global Journal of Computer Science and Technology: A Hardware & Computation*, 15(1), 9–16.
- IFSB, (2009). Guiding Principles on Conduct of Business for Institutions Offering Islamic Financial Services. <https://www.ifsb.org/published.php>.
- Injas, M. M. Y., Haron, M. S., Ramli, R., & Injas, R. A. (2016). The Importance of the Shari'ah Supervisory Boards (SCs) in the Islamic Banking System. *South-East Asia Journal of Contemporary Business, Economics and Law*, 9(2), 25–31.
- Investopedia. (2021). <https://www.investopedia.com/terms/f/financialperformance.asp>. Excessed 5/5/2021.
- Iqbal, Z., & Mirakhor, A. (2004). Stakeholders Model of Governance in Islamic Economic System. 11.(2)
- Iryani, L. D., Yadiati, W., Supardi, E. M., & Triyuwono, I. (2019). The Moderating Effect of Shariah Governance on Financial and Maqasid Shariah Performance: Evidence from Islamic Banks in Indonesia. *Journal of Social Sciences Research*, 5(2), 264–274.
- Isik, O., & Riza Ince, A. (2016). Board Size, Board Composition and Performance: An Investigation on Turkish Banks. *International Business Research*, 9(2), 74.
- Islam, K. M. A., & Bhuiyan, A. B. (2021). Determinants of the Effectiveness of Internal Shariah Audit: Evidence from Islamic Banks in Bangladesh. *Journal of Asian Finance, Economics and Business*, 8(2), 223–230.
- Issalih, F. M. A., Amran, A., Darus, F., Yusof, H., & Zain, M. M. (2015). Islamic Corporate Social Reporting: Perspective of Makasid Al Shariah. *Journal of Islamic Economics Banking and Finance*, 11(1), 93–121.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Jill A. Bennett (2000). Mediator and moderator variables in nursing research: Conceptual and statistical differences. *Research in Nursing and Health*, 23(5), 415–420.
- Jitaree, W. (2015). Corporate social responsibility disclosure and financial performance: evidence from Thailand. *Institutional Repository for the University of Wollongong*, 1–402.
- Kamali, M. H. (1989). Sources, Nature and Objectives of Shari'ah. *The Islamic Quarterly*: 215-35.

- Kamaruddin, M. I. H., Hanefah, M., Shafii, Z., & Salleh, S. (2020). Comparative analysis on Shariah governance in Malaysia: SGF 2010, IFSA 2013 and SGPD 2019. *Journal of Public Administration and Governance*, 10(1), 110-131.
- Kariuki, A., Obonyo, P. K., & Ogutu, M. (2015). Intellectual Capital and Performance of Firms Listed on Nairobi Securities Exchange. *1st DBA-Africa Management Review International Conference (2015)*, 118–142.
- Kasim, N., Hameed, S., Ibrahim, M., & Sulaiman, M. (2009). Shariah Auditing in Islamic Financial Institutions: Exploring the Gap Between the “Desired” and the “Actual” . *Global Economy & Finance Journal*, 2(2), 127–137.
- Kasim, N., NuHtay, S. N., & Salman, S. A. (2013). Shariah Governance for Islamic Capital Market: A Step Forward. *International Journal of Education and Research*, 1(6), 1–14.
- Kasim, N., Sanusi, Z. M., Mutamimah, T., & Handoyo, S. (2013). Assessing the Current Practice of Auditing in Islamic Financial Institutions in Malaysia and Indonesia. *International Journal of Trade, Economics and Finance*, 4(6), 414–418.
- Kavitha, D., & Nandagopal, R. (2011). Disclosure studies – A Commentary on the Methods and Measures. *Indian Journal of Corporate Governance*, 4(1), 29–46.
- Khalid, A. A. (2020). Role of Audit and Governance Committee for internal Shariah audit effectiveness in Islamic banks. *Asian Journal of Accounting Research*, 5(1), 81-89.
- Khalid, A. A. (2020). Role of Audit and Governance Committee for Internal Shariah Audit Effectiveness in Islamic banks. *Asian Journal of Accounting Research*, 5(1), 81–89.
- Khalid, A. A., Haron, H., & Masron, T. A. (2018). Competency and Effectiveness of Internal Shariah Audit in Islamic Financial Institutions. *Journal of Islamic Accounting and Business Research*, 9(2), 201–221.
- Khalid, A. A., Haron, H., Sarea, A. M., & Masron, T. A. (2018). The Role of Shariah Committee on Internal Shariah Audit Effectiveness: Evidence from Bahrain. *Academy of Accounting and Financial Studies Journal*, 22(5), 1–17.
- Khamar Tazilah, M. D. A., Ahmad Rapani, N., Abdul Halim, N., & Majid, M. (2017). Preliminary Study on the Compliance of Shariah Governance Framework and Performance of Islamic Financial Institutions in Malaysia. *The 19th Malaysian Finance Association Annual Conference (MFAC) 2017*, May.
- Khan, I. & Zahid, S. N. (2020). The Impact of Shari’ah and Corporate Governance on Islamic Banks Performance: Evidence from Asia. *International Journal of Islamic and Middle Eastern Finance and Management* 13(3), 483-501.
- Khanifah, K., Hardiningsih, P., Darmaryantiko, A., Iryantik, I., & Udin, U. (2020). The Effect of Corporate Governance Disclosure on Banking Performance: Empirical

Evidence from Iran, Saudi Arabia and Malaysia. *Journal of Asian Finance, Economics and Business*, 7(3), 41–51.

- Khelif, H. and Souissi, M. (2010), The Determinants of Corporate Disclosure: A Meta-Analysis. *International Journal of Accounting & Information Management*, 18(3), 198-219.
- Khudhair, A. A., Norwani, N. M., Khalid, A. A. H., & Aljajawy, T. M. (2019). The Relationship between Transparency and Financial Performance in Iraqi Corporations. *Transylvanian Review of Administrative Sciences*, 58, 1–12.
- Kim, H. Y. (2013). Statistical notes for clinical researchers: assessing normal distribution (2) using skewness and kurtosis. *Restorative dentistry & endodontics*, 38(1), 52-54.
- Klein, A. (1998). Firm Performance and Board Committee Structure. *Journal of Law and Economics*, 41(1), 275–303.
- Kline, R. B. (2011). Principles and practice of structural equation modeling (3. Baski). New York, NY: Guilford, 14, 1497-1513.
- Krippendorff, K. H. (2004). *Content Analysis: An Introduction to Its Methodology* (Second Edi). SAGE Publications.
- Kum, F. D., Cowden, R., & Karodia, A. M. (2014). The Impact of Training and Development on Employee Performance: A Case Study of Escon Consulting. *Singaporean Journal of Business Economics, and Management Studies*, 3(3).
- Kunhibava, S. (2012). Islamic Banking in Malaysia. *International Journal of Legal Information*, 40(1–2), 191–201.
- Kuswadi, I. (2005). Meningkatkan Laba Melalui Pendekatan Akuntansi Keuangan dan Akuntansi Biaya. *PT Elex Media Komputindo*.
- Labelle, R. (2002). The statement of corporate governance practices (SCGP), a voluntary disclosure and corporate governance perspective. Available at SSRN 317519.
- Lahrech, N., Lahrech, A., & Boulaksil, Y. (2014). Transparency and Performance in Islamic Banking. *International Journal of Islamic and Middle Eastern Finance and Management*, 7(1), 61–88.
- Lahsasna, A., Ibrahim, S. H. M., & Alhabshi, S. O. (2013). Shariah Audit: Evidence & Methodology in Islamic Finance. *International Centre for Education in Islamic Finance (INCEIF)*, 1–24
- Laksmana, I. 2008. Corporate Board Governance and Voluntary Disclosure of Executive Compensation Practices. *Contemporary Accounting Research* 25(4): 1147–1182.

- Lesmana, S., & Haron, Md. H. (2019). Maqasid Shariah Based Performance of Islamic Banks, Islamic Corporate Governance, and Contingency Theory: a Theoretical Framework. *International Journal of Accounting, Finance and Business (IJAFB)*, 4(24), 70–86.
- Lewis, M. K. (2006). Accountability and Islam. *Fourth International Conference and Finance in Transition*, 1–16.
- L’Huillier, B. M., & Marie L’Huillier, B. (2014). What Does Corporate Governance” Actually Mean? *Corporate Governance: The International Journal of Business in Society*, 14(3), 300–319.
- Lindblom, C.K. (1994). The Implications of Organizational Legitimacy for Corporate Social Performance and Disclosure. *Working Paper for the American Accounting Association Public Interest Section, USA*.
- Linsley, P. M., & Shrive, P. J. (2006). Risk Reporting: A Study of Risk Disclosures in the Annual Reports of UK Companies. *British Accounting Review*, 38, 387–404.
- Lipton, M., Neff, D. A., Brownstein, A. R., Rosenblum, S. A., Emmerich, A. O., & Fain, S. L. (2011). Risk management and the board of directors. *Bank and Corporate Governance Law Reporter*, 45(6), 793-799.
- Mac Naughton, G. E., Rolfe, S. A., & Siraj-Blatchford, I. E. (2001). *Doing early childhood research: International perspectives on theory and practice*. Open University Press.
- Magalhaes, R., & Al-Saad, S. (2013). Corporate Governance in Islamic Financial Institutions: The Issues Surrounding Unrestricted Investment Account Holders Corporate Governance. *International Journal of Business in Corporate Society*, 13(1), 39–57.
- Majid, N. A. (2001). Developing a Corporate Governance Disclosure Index for Islamic Financial Institutions. *8th International Conference on Islamic Economics and Finance*, 1–25.
- Maliah, S., Norakma, A. M., & Noraini, M. A. (2015). Corporate Governance of Islamic Financial Institutions in Malaysia. *Asian Journal of Business and Accounting*, 8(1), 65–93.
- Mamun, M. A., Shaikh, J. M., & Easmin, R. (2017). Corporate Social Responsibility Disclosure. *Academy of Strategic Management Journal*, 16(2), 29–47. <https://doi.org/10.1108/sampj-02-2016-0006>.
- Mansoor, M., Ellahi, N., Hassan, A., Malik, Q. A., Waheed, A., & Ullah, N. (2020). Corporate Governance, Shariah Governance, and Credit Rating: A Cross-Country Analysis from Asian Islamic Banks. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(4), 1–15.

- Market Research Malaysia. (2020). Half of Malaysia's Banking Assets to Be Islamic by 2030, <https://www.marketresearchmalaysia.com/insight/malaysia-banking-assets>.
- Maskun, A. (2013), Leverage level, Company Size, Profitability toward the Disclosure of Corporate Social Responsibility (CSR) of Companies in Indonesia Stock Exchange. *International Journal of Academic Research*, 5(2), 140-144.
- Masruki, R. (2016). *Discharging Public Accountability: The Case of Annual Reports Disclosure of Malaysian State Islamic Religious Councils (SIRC)* (Issued February).
- Masruki, R., Hussainey, K., & Aly, D. (2018). Developing an Accountability Disclosure Index for Malaysian State Islamic Religious Councils (SIRCS): Quantity and Quality. *Management & Accounting Review*, 17(1), 1–17
- Masruki, R., Mohd Hanifah, M., & AB. Wahab, N (2018). Shariah Committee (SC) and Performance of Islamic Banks in Malaysia. *International Journal of Engineering & Technology*, 7(3), 710-714.
- Matuszak, Ł., & Róžańska, E. (2017). An Examination of the Relationship Between CSR Disclosure and Financial Performance: The Case of Polish Banks. *Journal of Accounting and Management Information Systems*, 16(4), 522–533.
- Maury, B. 2006. Family Ownership and Firm Performance: Empirical Evidence from Western European Corporations. *Journal of Corporate Finance*, 12(2): p. 321- 341.
- Maverick. J.B (2021). What Debt-to-Equity Ratio Is Common for a Bank?. Investopedia. <https://www.investopedia.com/ask/answers/052515/what-debt-equity-ratio-common-bank.asp>.
- Md Amin, N. A., Mohd Ariffin, N., & Abdul Hamid, F. (2021). Shariah Disclosure Practices in Malaysian Islamic Banks using the Shariah Disclosure Index. *International Journal of Islamic Economics and Finance (IJIEF)*, 4(SI), 63–86.
- Md Surani, N. A., & Noradiva, Hamzah. (2019). Kesan Pemoderat Jawatankuasa Kelestarian ke atas Hubungan antara Pemilikan Syarikat dan Kualiti Pelaporan Kelestarian di Malaysia. *Asian Journal of Accounting and Governance*, 12(1), 91–105.
- Md Zain, S. N., & Shafii, Z. (2018). The Impact of Shariah Governance to Financial and non-Financial Performance in Islamic Financial Institutions (IFIs): A Literature Survey. *International Journal of Islamic Business*, 3(2), 27–40.
- Md Zain, S. N., Shafii, Z., & Ibrahim, N. (2020). Developing the Shariah Governance disclosure Index of Islamic Banks in Malaysia. *International Conference on Economics, Entrepreneurship and Management 2020*, 1–13.

- Meihami, B., Varmaghani, Z., & Meihami, H. (2013). Role of Intellectual Capital on Firm Performance (Evidence from Iranian Companies). *International Letters of Social and Humanistic Science*, 12, 43–50.
- Mergaliyev, A., Asutay, M., Avdukic, A., & Karbhari, Y. (2019). Higher Ethical Objective (Maqasid al-Shari'ah) Augmented Framework for Islamic Banks: Assessing Ethical Performance and Exploring Its Determinants. In *Journal of Business Ethics (Issue Asutay 2012)*. Springer Netherlands.
- Merriam, S. B. (2009). *Qualitative research: A guide to design and implementation*. Wiley.
- Milne, M.J. & Adler, R.W. (1999), Exploring the Reliability of Social and Environmental Disclosures Content Analysis. *Accounting, Auditing & Accountability Journal*, 12(2), 237-56.
- Miskam, S., & Nasrul, M. A. (2013, November). Shariah governance in Islamic finance: the effects of the Islamic financial services act 2013. In *Proceedings of World Conference on Integration of Knowledge* (pp. 25-26).
- Mitchell, R. K., Agle, B. R., Wood, D. J., K-mitcheu, R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Saunce: Defining the Principle of Who and What Really Counts. *The Academy of Management Review*, 22(4), 853–886.
- Mizushima, T. (2014). Corporate governance and Shariah governance at Islamic financial institutions: Assessing from current practice in Malaysia. *Reitaku Journal of Interdisciplinary Studies*, 22(1), 59-84.
- Mohammed, M. O., & Taib, F. M. (2016). The performance measurement of Islamic banking based on the maqasid framework. In *Islamic Financial Economy and Islamic Banking* (pp. 108-127). Routledge.
- Mohammed, M. O., Tarique, K. M., & Islam, R. (2015). Measuring the performance of Islamic banks using maqāṣid-based model. *Intellectual Discourse*, 23.
- Mohammed, S. A. S. A.-N., & Muhammed, J. (2017). The Relationship Between Agency Theory, Stakeholder Theory and Shariah Committee in Islamic Banking: An Attempt Towards Discussion. *Humanomics*, 33(1), 1–13.
- Mohammed Shamim, U.K. and Md. Nesarul, K. (2011). Corporate Social Responsibility: Contemporary Thought and Islamic Perspectives. *Journal of Thought on Economics*, 21(1), 45-66.
- Mohd Noor, N. S., Ismail, A. G., & Mohd. Shafiai, M. H. (2018). Shariah risk: its origin, definition, and application in Islamic finance. *SAGE Open*, 8(2), 2158244018770237.

- Mollah, S., & Zaman, M. (2015). *Shari'ah Supervision, Corporate Governance and Performance: Conventional vs. Islamic banks. Journal of Banking & Finance*, 58(August 2016), 418–435.
- Muhammad, R., Mangawing, M. A. & Salsabilla, S. (2021). The Influence of Intellectual Capital and Corporate Governance on Financial Performance of Islamic Banks. *Jurnal Ekonomi & Keuangan Islam. Vol.7. No. 1. 77-91.*
- Muhamad Sori, Z., Mohamad, S., & Mohd Rashid, M. E. S. (2015). Shariah Governance Practices in Malaysian. March 2015. *SSRN Electronc Journal*.
- Mukhibad, H. (2019). the Role of Sharia Supervisory Boards in Meeting Maqasid Syariah Study on Islamic Banks in Indonesia. *European Journal of Islamic Finance*, 0(13), 1–10.
- Muneeza, A., & Hassan, R. (2014). Shari'ah Corporate Governance: The need for a Special Governance code. *Corporate Governance (Bingley)*, 14(1), 120–129.
- Money, K. and Schepers, H. (2007). Are CSR and Corporate Governance Converging? A view from Boardroom Directors and Company Secretaries in FTSE 100 Companies in the UK. *Journal of General Management*, 33(2), 1-11.
- Muritala, T. A. (2012). An Empirical Analysis of Effect of Capital Structure on Firm. *International Journal of Advances in Management and Economics, IJAME*, 1(2), 116-124.
- Musibah, A. S., & Wan Yusoff Alfattani, W. S. (2014). The Mediating Effect of Financial Performance on the Relationship between Shariah Committee Effectiveness, Intellectual Capital and Corporate Social Responsibility, of Islamic Banks in Gulf Cooperation Council Countries. *Asian Social Science*, 10(17), 139–164.
- Myers, S. C. 1977. Determinants of Corporate Borrowing. *Journal of Financial Economics*. 5(2), 147-175.
- Nathan, S., & Ribière, V. (2007). From Knowledge to Wisdom: The Case of Corporate Governance in Islamic Banking. *Vine*, 37(4), 471–483.
- Nawaiseh, M. (2015), Do Firm Size and Financial Performance Affect Corporate Social Responsibility Disclosure: Employees' and Environmental Dimensions? *American Journal of Applied Sciences*, 12(12), 967-981.
- Nawaz, T. (2017). Intellectual Capital, Financial Crisis and Performance of Islamic Banks: Does Shariah Governance Matter? *International Business and Social Science*, 18(1), 211–226.

- Naysary, B., Salleh, C. M. & Abdullah, N. I (2020). A comprehensive appraisal of Shari'ah governance practices in Malaysian Islamic banks. *ISRA International Journal of Islamic Finance*, 12(3), 381-400.
- Neu, D., Warsame, H. and Pedwell, K. (1998). Managing Public Impressions: Environmental Disclosures in Annual Reports, *Accounting, Organisations and Society*, 23(3), 265-82.
- Nicholson, G. J., & Kiel, G. C. (2004). *Corporate Governance: The International Journal of Business in Society*, 4(1), 5–23.
- Nienhaus, V. (2007). Human resource management of Islamic banks: Responses to conceptual and technical challenges. *Islamic finance: the regulatory challenge*, 394, 381.
- Karim, R. A. A., & Archer, S. (2013). *Islamic finance: the new regulatory challenge*. John Wiley & Sons.
- Nomran, N. M., & Haron, R. (2020). Relevance of Shari'ah governance in driving performance of Islamic banks during the financial crisis: International evidence. *Banking and Finance*, 220-239.
- Nomran, N. M., Haron, R., & Hassan, R. (2018a). Shari'ah supervisory board characteristics effects on Islamic banks' performance: Evidence from Malaysia. *International Journal of Bank Marketing*, 36(2).
- Nomran, N. M., Haron, R., & Hassan, R. (2017b). Bank performance and shari'ah supervisory board attributes of Islamic banks: does bank size matter?. *Journal of Islamic Finance*, 176(5872), 1-14.
- Nurdiwaty, D., & Faisol, F. (2017). Analisis Financing To Deposit Ratio, Debt To Equity Ratio, Return On Equity Dan Quick Ratio Terhadap Pembiayaan Murabahah Pada Bank Umum Syariah Di Indonesia. *Jurnal Akuntansi dan Ekonomi (JAE)*, 2(2), 34-53.
- Nur'ainy, R., Nurcahyo, B., Kurniasih, S., & Sugiharti. (2013). Implementation of Good Corporate Governance and Its Impact on Corporate Performance: The Mediation Role of Firm Size (Empirical Study from Indonesia). *Global Business and Management Research: An International Journal*, 5(2 & 3), 91–104.
- Nurhikmawaty, D., Isnurhadi, I., Widiyanti, M., & Yuliani, Y. (2020). the Effect of Debt To Equity Ratio and Return on Equity on Stock Return With Dividend Policy As Intervening Variables in Subsectors Property and Real Estate on Bei. *Edunomic Jurnal Pendidikan Ekonomi*, 8(2), 72.

- Nurmasari, I. (2017). Analisis Current Ratio, Return On Equity, Debt to Equity Ratio dan Pertumbuhan Pendapatan Berpengaruh Terhadap Return Saham Pada Perusahaan Pertambangan Di Bursa Efek Indonesia 2010-2014. *Jurnal Kreatif*, 5(1), 112–131.
- Obid, S. N. S., & Naysary, B. (2014). Toward a comprehensive theoretical framework for Shariah governance in Islamic financial institutions. *Journal of Financial Services Marketing*, 19(4), 304–318.
- OECD, O. (2004). The OECD principles of corporate governance. *Contaduría y Administración*, (216).
- Omaliko, E. L., Nwadiolor, E. O., & Nweze, A. U. (2020). Effect of Non-Financial Disclosures on Performance of Non-Financial Firms in Nigeria. *Journal of Accounting and Financial Management E-ISSN*, 6(1), 16–39.
- Ousama, A. A., & Fatima, A. H. (2010). Voluntary disclosure by Shariah approved companies: an exploratory study. *Journal of Financial Reporting and Accounting*, 8(1), 35–49
- Pallant, J. (2007) *SPSS Survival Manual: Step-by-Step Guide to Data Analysis*. 3rd ed, Allen & Unwin, Australia.
- Pallant, J. (2005). *SPSS Survival Manual A Step-by-Step Guide to Data Analysis Using SPSS for Windows (Version 12)*. 2nd ed. Allen & Unwin.
- Pathan, S. and Skully, M. (2010). Endogenously Structured Boards of Directors in Banks. *Journal of Banking & Finance*, 34(7), 1590-1606.
- Patten, D. M. (1990). The market reaction to social responsibility disclosures: The case of the Sullivan principles signings. *Accounting, Organizations and Society*, 15(6), 575-587.
- Peters, G. T., & Bagshaw, K. (2014). Corporate Governance Mechanisms and Financial Performance of Listed Firms in Nigeria: A Content Analysis. *Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics (GJCRA)*, 1(2), 103–128.
- Phillips, R. a, & Reichart, J. (2000). The Environment as a Stakeholder?. *Journal of Business Ethics*, 23(2), 185–197.
- Pivac, S., Vuko, T., & Cular, M. (2017). Analysis of Annual Report Disclosure Quality for Listed Companies in Transition Countries. *Economic Research-Ekonomika Istrazivanja*, 30(1), 721–731.
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector. *Journal of Business Ethics*, 151(2), 451–471.

- Prasojo, & Hadinata, S. (2020). Intellectual Capital and Firm Performance : Empirical Evidence from the Jakarta Islamic Index. *Journal of Accounting Auditing and Business*, 3(2), 64–75.
- Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior research methods*, 40(3), 879-891.
- Qoyum, A. (2018). Maqasid Ash-Shari'ah Framework and the Development of Islamic Finance Products: The Case of Indonesia. *Tazkia Islamic Finance and Business Review*, 12(2), 169–188.
- Quinn, J. B., Anderson, P., & Finkelstein, S. (2009). Managing professional intellect: making the most of the best. In *The strategic Management of Intellectual capital* (pp. 87-98). Routledge.
- Quttainah, M. A. (2012). *Four Essays on the Impact of Shari'ah (Islamic Law) as an Institutional Governance Mechanism on Organizational Performance and Managerial Behavior*. Rensselaer Polytechnic Institute.
- Rahman, F. B. (2015). *Shariah Governance Disclosure by Islamic Banks in Malaysia*. Doctoral dissertation, School of Business, Universiti Utara Malaysia.
- Rahman, F. K. K., Tariq, M. A., Yunanda, R. A., & Mahdzir, A. (2017). Maqasid Al-Shari'ah- based performance measurement for Halal industry. *Humanomic*, 33(3), 357–370.
- Ramanathan, K. V. (1976). Towards a Theory of Corporate Social Accounting. *The Accounting Review*, 21(3), 516-28.
- Ramayah, T, Cheah. J, Chuah. F, Ting. H, Memon, M.A, (2018). *Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS3.0*, Pearson Malaysian Sdn. Bhd.
- Ramli, N. M., Majid, A. S. A., Muhamed, N. A., & Yaakub, N. A. (2015). Shariah Governance Disclosure Index and Institutional Ownership of Islamic Financial Institutions in Malaysia. *Journal of Islamic Finance and Business REsearch*, 3(1), 1–13.
- Ramsey, C. B. (2009). Dealing with outliers and offsets in radiocarbon dating. *Radiocarbon*, 51(3), 1023-1045.
- Razali, N. H., Jaafar, N., & Ahmad, I. (2021). The Disclosure of Corporate Social Responsibility, BAsed on the Maqasid Al Shariah in Malaysia and Mena Religion. *Advaced International Journal of Banking, Accounting and Finance*, 3(7), 114–126.

- Razek, M. A. (2014). The association between corporate risk disclosure and firm performance in emerging country—The case of Egypt. *Journal of Empirical Studies*, 1(3), 105-115.
- Rehman, Z. U., Zahid, M., Rahman, H. U., Asif, M., Alharthi, M., Irfan, M., & Glowacz, A. (2020). Do Corporate Social Responsibility Disclosures Improve Financial Performance? A perspective of the Islamic banking industry in Pakistan. *Sustainability (Switzerland)*, 12(8).
- Rivest, L. P. (1994). Statistical properties of Winsorized means for skewed distributions. *Biometrika*, 81(2), 373-383.
- Ridwan, R., & Mayapada, A. G. (2020). Does sharia Governance Influence Corporate Social Responsibility Disclosure In Indonesia Islamic Banks? In *Journal of Sustainable Finance and Investment*. Taylor and Francis Ltd.
- Roscoe, J.T. (1975). *Fundamental Research Statistics for the Behavioral Sciences*, 2nd edn, Holt, Rinehart and Winston, Inc., New York, NY.
- Rosli, N. F., Mohammed, N. F., & Sanusi, Z. M. (2017). The Determinants of Voluntary Risk Disclosures: The Case of Shariah Compliant Companies in Malaysia. *SHS Web of Conferences*, 36.
- Rosly, S. A. (2010). Shariah Parameters Reconsidered. *International Journal of Islamic and Middle Eastern Finance and Management*, 3(2), 132–146.
- Rossouw, G. D. (2008). Balancing Corporate and Social Interests: Corporate Governance Theory and Practice. *African Journal of Business Ethics*, 3(1), 28–38.
- Rusydiana, A., & Al Parisi, S. (2016). The Measurement of Islamic Bank Performance : A Study Using Maqasid Index and Profitability. *Global Review of Islamic Economics and Business*, 4(June), 1–14.
- Safieddine, A. (2009). Islamic financial institutions and corporate governance: New insights for agency theory. *Corporate Governance*, 17(2), 142–158.
- Said, R., Abd Samad, K., Mohd Sidek, N. Z., Ilias, N. F., & Omar, N. (2018). Corporate Social Responsibility Disclosure Index of Malaysian Shariah – Compliant Companies. *International Journal of Ethics and Systems*, 34(1), 55–69.
- Sairally, B. S. (2013). Evaluating the Corporate Social Performance Of Islamic Financial Institutions: An Empirical Study. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(3), 238–260.
- Saidat, Z., Silva, M., & Seaman, C. (2019). The Relationship Between Corporate Governance and Financial Performance: Evidence from Jordanian Family and Nonfamily Firms. *Journal of Family Business Management*, 9(1), 54–78.

- Salami, O. L., Johl, S. K., & Ibrahim, M. Y. (2014). Holistic approach to corporate governance: A conceptual framework. *Global Business and Management Research*, 6(3), 251.
- Salem, I. H., Ayadi, S. D., & Hussainey, K. (2019). Corporate Governance and Risk Disclosure Quality: Tunisian Evidence. *Journal of Accounting in Emerging Economies*, 9(4), 567–602.
- Security Commission, (2021). Malaysian Code on Corporate Governance.
- Sanda, A., Mikailu, S. A., & Garba, T. (2005). Corporate Governance Mechanisms and Firm Financial Performance in Nigeria. In *The African Economic Research Consortium (Issue March)*.
- Santos, J. B., & Brito, L. A. L. (2004). Toward a Measurement Model for Firm Performance. *Brazilian Administration Review*, 9(6), 95–117.
- Satkunasingam, E., & Shanmugam, B. (2004). Disclosure and governance of Islamic banks: A case study of Malaysia. *Journal of International Banking Regulations*, 6(1), 69–81.
- Saunders, M., Lewis, P., & Thornhill, A. (2012). *Research Methods for Business Students (6th ed.)*. Pearson.
- Scaltrito, D. (2015). Assessing disclosure quality: a methodological issue. *Journal of modern accounting and auditing*, 11(9), 466-475.
- Schaltegger, S., & Wagner, M. (2006). Integrative Management of Sustainability Performance, Measurement and Reporting. *International Journal of Accounting, Auditing and Performance Evaluation*, 3(1), 1-19.
- Securities Commission. (2012). Malaysian Code on Corporate Governance 2012.
- Sekaran, U. (2003). *Research Methods for Business*. John, Wiley & Sons, Inc.
- Sencal, H., & Asutay, M. (2020). Ethical disclosure in the Shari'ah annual reports of Islamic banks: discourse on Shari'ah governance, quantitative empirics and qualitative analysis. *Corporate Governance: The International Journal of Business in Society*.
- Shafii, Z., Salleh, S., & Shahwan, S. H. (2010). Management of Shariah Non-Compliance Audit Risk in the Islamic Financial Institutions via the Development of Shariah Compliance Audit Framework and Shariah Audit Programme. *Kyoto Bulletin of Islamic Area Studies*, 3(2), 4–16.
- Shahwan, T. M. (2015). The Effects of Corporate Governance on Performance and Financial Distress: Evidence from Egypt. 15(5), 641–662.

- Shakir, R. (2008). Board size, board composition and property firm performance. *Pacific Rim Property Research Journal*, 14(1), 1-16.
- Shamsudin, N., & Mohammed, M. O. (2015). Performance Direction Towards Performance Achievement: Case on Local Islamic Banks in Malaysia. *Journal of Economics, Business and Management*, 3(9), 889–893.
- Shatnawi, S. (2020). *The Effect of Corporate Governance Mechanisms on Corporate Performance in Jordan: The Moderating Role of Enterprise Risk Management and Ownership Concentration*. Universiti Sains Islam Malaysia.
- Shatnawi, S. A., Hanefah, M. M., Eldaia, M., & Sakarneh, B. K. (2020). The Relationship Between Muslim Directors on Board of Directors and Audit Committee Characteristics on Performance Evidence from Jordan. *Islamic Banking, Accounting and Finance International Conference– The 9thIBAF 2020*, 18–28.
- Sheikh, N. A., & Kareem, S. (2015). The Impact of Board Structure, Ownership Concentration, and CEO Remuneration on Performance of Islamic Commercial Banks in Pakistan. *Pakistan Journal of Islamic Research*, 15, 49–59.
- Shinfaki, A. A., Ali, N. A., & Choudhry, M. (2017). Contemporary Islamic Economic Studies on Maqasid Shari'ah: A systematic review. *Humanomic*.
- Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J. W., Ting, H., Vaithilingam, S., Ringle, C. M. (2019). Predictive Model Assessment in PLS-SEM: Guidelines for Using PLSpredict. *European Journal of Marketing*, 53(11).
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate. *The Journal of Finance*, 52(2), 737–783).
- Shrout, P. E., & Bolger, N. (2002). Mediation in Experimental and Nonexperimental Studies: New Procedures and Recommendations. *Psychological Methods*, 7(4), 422.
- Siddiqui, A. (2008). Financial Contracts, Risk and Performance of Islamic Banking. *Managerial Finance*, 34, 680–694.
- Siswanti, I., Salim, U., Sukoharsono, E. G., & Aisjah, S. (2017). The Impact of Islamic Corporate Governance, Islamic Intellectual Capital, and Islamic Financial Performance on Sustainable Business Islamic Banks. *International Journal of Economics and Financial Issues*, 7(4), 316–323.
- Smith, M., Yahya, K., & Amiruddin, A. M. (2007). Environmental disclosure and performance reporting in Malaysia. *Asian Review of Accounting*, 15(2), 185–199.
- S&P Global Ratings. (2020). Islamic Finance Outlook 2020. In S&P Global Ratings (pp. 1–72).

- Solihati, G. P. (2021). The Influence of Debt to Equity Ratio, Current Ratio, and Net Profit Margin on Stock Price (Empirical Study: In companies listed on the Indonesia Stock Exchange 2017-2019). *International Journal of Economics, Business and Management Studies*, 8(8).
- Srairi, S. (2015). Corporate Governance Disclosure Practices and Performance of Islamic Banks in GCC Countries. *Journal of Islamic Finance*, 4(2), 1–17.
- Suardana, I. B. R., Astawa, I. N. D., & Martini, L. K. B. (2018). Influential Factors Towards Return on Assets and Profit Change (Study on all BPR in Bali Province). *International Journal of Social Science and Humanities*, 2(1), 105–116.
- Subramanian, S. (2018). Stewardship Theory of Corporate Governance and Value System: The Case of a Family-owned Business Group in India. *Indian Journal of Corporate Governance*, 11(1), 88–102.
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571–610.
- Sukamolson, S. (2010). *Fundamentals of Quantitative*. Research Ph.D. Language Institute Chulalongkorn University. Language Institute, 20.
- Susilowati, Y., & Turyanto, T. (2011). Reaksi Signal Rasio Profitabilitas dan rasio Solvabilitas Terhadap Return Saham Perusahaan. *Dinamika Keuangan Dan Perbankan*, 3(1), 17–37.
- Syafii, M., Sanrego, Y. D., & Taufiq, M. (2012). An Analysis of Islamic Banking Performance: Maqashid Index Implementation in Indonesia and Jordania. *Journal of Islamic Finance*, 1(1), 12–29.
- Szegedi, K., Khan, Y., & Lentner, C. (2020). Corporate Social Responsibility and Financial Performance: Evidence from Pakistani Listed Banks. *Sustainability (Switzerland)*, 12(10), 1–19.
- Tabachnick, B.G. & Fidell, L.S. (2007). *Using Multivariate Statistics*, (5th ed), Allyn and Bacon, Boston.
- Tabachnick, B. G., & Fidell, L. S. (2013). *Using Multivariate Statistics* (6th ed.). Upper Saddle River, NJ: Pearson Education.
- Talib, O. (2018). *SPSS Analisis Kuantitatif Untuk Penyelidik Muda*. MPWS Rich Publication. Cetakan kelima.
- Tariq, K. M., Ahmed, M. U., Hossain, D. M. & Momen, M. A. (2017). Maqasid al-Shariah in CSR Practices of the Islamic Banks: A Case Study of IBBL. *Journal of Islamic Economics, Banking and Finance*, 13(3).

- Tariq, Y., & Butt, S. A. (2009). Impact of Corporate Governance practices on Financial Performance: Empirical Evidence from Pakistan. *In Hesi (Ed.), Management*, 4871.
- Tep, O. (2015). Exploring the Importance of Employee Incentives and their Effectiveness in Improving Quality Performance in a Cambodian Public. Organization.
- Thajudeen, K. S. (2014). IFSA 2013: Rationale, Salient Features and Possible Issues. http://www.academia.edu/8277563/IFSA_2013_Rationale_Salient_Features_and_Possible_Issues.
- Tumonggor, M., Murni, S., & Rate, P. van. (2017). Analisis Pengaruh Current Ratio, Return on Equity, Debt To Equity Ratio dan Growth Terhadap Return Saham Pada Cosmetics and Household Industry Yang Terdaftar Di Bei Periode 2010-2016. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(2), 2203–2210.
- Uwuigbe, O. R., & Fakile, A. S. (2012). The effects of board size on financial performance of banks: A study of listed banks in Nigeria. *International Journal of Economics and Finance*, 4(2), 260-267.
- Uwuigbe, O. R. (2011). *Corporate Governance and Financial Performance of Banks: a Study of Listed Banks in Nigeria*. Covenant University, Ota, Ogun State
- Vafeas, N. (1999). Board Meeting Frequency and Firm Performance. *Journal of Financial Economics*, 53, 113–142.
- Vourvachis, P. (2010). On the Use of content analysis (CA) in Corporate Social Reporting (CSR): Revisiting the Debate on the Units of Analysis and the Ways to Define Them. *British Accounting Association Annual Conference*, 44(0), 0-64.
- Waititu, F., Kihara, P., & Senaji, T. (2017). The Effect of Employee Welfare Programmes on Employee Performance A Case Study of Kenya Railways Corporation. *International Academic Journal of Human Resource and Business Administration*, 2(3), 611–631.
- Wajeh, I., A. & Muneeza., A. (2012). Strategic Corporate Governance for Sustainable Mutual Development. *International Journal of Law and Management*. Vol. 54 No. 3, 2012 pp. 197-208.
- Wanjau, B. M., Muturi, W. M., & Ngumi, P. (2018). Influence of Corporate Transparency Disclosures on Financial Performance of Listed Companies in East Africa. *Asian Journal of Finance & Accounting*, 10(1), 1–15.
- Wasiuzzaman, S., & Gunasegavan, U. N. (2013). Comparative study of the performance of Islamic and conventional banks: The case of Malaysia. *Humanomics*.
- Wernerfelt, B. (1984). A Resource-based View of the Firm. *Strategic Management Journal*, 5(2), 171–180. <https://doi.org/10.1002/smj.425005020752JRAK>.

- Wiseman, J. (1982). An Evaluation of Environmental Disclosures Made in Corporate Annual Reports. *Accounting, Organizations and Society*, 7(1), 53-63.
- Wong, K. K. K.-K. (2013). Partial Least Squares Structural Equation Modeling (PLS-SEM) Techniques Using SmartPLS. *Marketing Bulletin*, 24(1), 1–32.
- World Bank. (2020). Malaysia Islamic Finance and Financial Inclusion (October), World Bank, Washington, DC. <http://documents.worldbank.org/curated/en/834381601013056532/Malaysia-Islamic-Finance-and-Financial-Inclusion>.
- Yahya, Y. & Mahzan, N. (2012). The Role of Internal Auditing in Ensuring Governance in Islamic Financial Institution (IFI). *3rd International Conference on Business and Economic Research*.
- Yazid, A. S., & Muda, M. S. (2006). The Role of Foreign Exchange Risk Management in Malaysia. *The Irish Journal of Management*, 26(2), 45 – 63.
- Yermack, D. (1996). Higher Market Valuation of Companies with a Small Board of Directors. *Journal of Financial Economics*, 40, 185–212.
- Yudiana, I. G. Y., & Yadnyana, I. K. (2016). Pengaruh Kepemilikan Manajerial, Leverage, Investment Opportunity Set dan Profitabilitas Pada Kebijakan Dividen Perusahaan Manufaktur. *E-Jurnal Akuntansi*, 111–141.
- Yusoff, W. F. W., & Alhaji, I. A. (2012). Insight of Corporate Governance Theories. *Journal of Business & Management*, 1(1), 52–63.
- Yu-Jun, L. (2014). *WINSOR2: Stata Module to Winsorize Data*. Boston College Department of Economics - Statistical Software Components.
- Zain, F. A. M., & Abdullah, W. A. W. (2019). The Mediating Role of Shari’ah Governance Disclosure between Corporate Governance Mechanisms and Firm Performance of Islamic Banks. *Journal of Management and Operation Research*, 1(2), 1–12.
- Zinkin, J. (2007). Islam and CSR: A Study of the Compatibility Between the Tenets of Islam, the UN Global Compact and the Development of Social, Human and Natural Capital, *Corporate Social Responsibility and Environmental Management*, 2007: 206-218.
- Zhang, X. (2017). *Matrix Analysis and Applications*. Cambridge University Press.
- Zhao, X., Lynch, J. G., & Chen, Q. (2010). Reconsidering Baron and Kenny: Myths and Truths About Mediation Analysis. *Journal of Consumer Research*, 37(2), 197-206.