

**ANALYSIS OF THE INFLUENCE OF GCG (GOOD
CORPORATE GOVERNANCE) ON THE EARNINGS
QUALITY OF ISLAMIC COMMERCIAL BANKS FOR
THE PERIOD 2019-2023**



By

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**DEPARTMENT OF ISLAMIC ECONOMICS
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1446 H/ 2024

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**ANALYSIS OF THE INFLUENCE OF GCG (GOOD
CORPORATE GOVERNANCE) ON THE EARNINGS
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PERIOD 2019-2023**

UNDERGRADUATE THESIS

Submitted in fulfillment of the requirement for the degree of
Bachelor of Islamic Economics

By

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2024/1445



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UNIVERSITY OF DARUSSALAM GONTOR

Faculty of Economics and Management

كلية الاقتصاد والإدارة

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I hereby declare that this undergraduate thesis is the result of my own investigation, except where otherwise stated. I also declare that it not been previously or concurrently submitted as whole for any other degrees at University of Darussalam Gontor or other institution.

Ngawi, Jumadal Ula 19th 1446 H

November 21st 2024 M

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APPROVAL OF SUPERVISOR

To Honorable,

Dean of Faculty of Economics and Management

University of Darussalam Gontor

Bismillahirrahmanirrahim,

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In my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as an undergraduate thesis for the degree of Bachelor of Islamic Economics Department.

Wassalamu 'alaikm Wr. Wb

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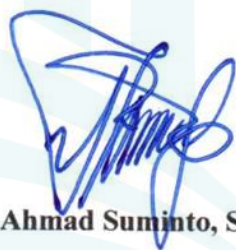
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MOTTO

”وَالَّذِينَ هُمْ لِأَمْتِهِمْ وَعَهْدِهِمْ رَاعُونَ”

Fortunate indeed are those who keep their trusts and their
promises

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TRANSLITERATION GUIDANCE

| Arab | Indonesia | Arab | Indonesia |
|------|-----------|------|-----------|
| ا | - | ط | t |
| ب | b | ظ | z |
| ت | t | ع | , |
| ث | th | غ | gh |
| ج | i | ف | f |
| ح | h | ق | q |
| خ | kh | ك | k |
| د | d | ل | l |
| ذ | dh | م | m |
| ر | r | ن | n |
| ز | z | و | w |
| س | s | ه | h |
| ش | sh | ء | , |
| ص | s | ي | V |
| ض | ḍ | | |

Untuk menunjukkan bunyi hidup panjang (*maad*), caranya adalah dengan menuliskan coretan horizontal (*macron*) di atas huruf, seperti ā, ī, ū . Contoh: al-Islām (الإسلام), al-Ḥadīth (الحديث), al-Mā'ūn (الماعون).

Bunyi hidup dobel (*diphthong*) Arab ditransliterasikan dengan menggabungkan dua huruf “ay” dan “aw”, seperti *khayr* (خير) dan *khawf* (خوف).

Kata yang berakhiran tā' marbūṭah (ة) dan berfungsi sebagai sifat (*modifier*) atau *muḍāf ilayh* ditransliterasikan dengan “ah”, seperti *dirāsah Islāmiyyah* (دراسة إسلامية), sedangkan yang berfungsi sebagai *muḍāf* ditransliterasikan dengan “at”, seperti *dirāsat al-Qur'ān*.

| ARAB | NAMA | LATIN | CONTOH | LATIN |
|------|------|-------|-----------|-----------|
| ا | alif | a | أَمَانٌ | amānun |
| ب | ba | b | بِنْتُ | bintun |
| ت | ta' | t | زَيْتٌ | zaytun |
| ث | tha' | th | حَدِيثٌ | ḥadīthun |
| ج | jim | j | جَعَلَ | ja'ala |
| ح | ḥa | ḥ | حَرَمٌ | ḥaramun |
| خ | kha' | kh | خَوْفٌ | khaufun |
| د | dal | d | دَنَى | danā |
| ذ | dhal | dh | ذَلِكَ | dhālika |
| ر | ra' | r | رَبٌّ | rabbun |
| ز | zay | z | زَمَانٌ | zamānun |
| س | sin | s | سِنَّ | sinnun |
| ش | shin | sh | شَمْسٌ | shamsun |
| ص | sad | s | صَلَاةٌ | salātun |
| ض | ḍad | ḍ | رَمَضَانٌ | ramaḍānun |
| ط | ṭa' | ṭ | طَبِيبٌ | ṭabībun |
| ظ | ẓa' | ẓ | ظَلَامٌ | ẓalāmun |

| ARAB | NAMA | LATIN | CONTOH | LATIN |
|------|--------|-------|-----------|------------|
| ع | ‘ayn | ‘ | عَيْنٌ | ‘aynun |
| غ | ghayn | gh | غَيْرُ | ghayru |
| ف | fa’ | f | فَازَ | fāza |
| ق | qaf | q | قَالَ | qāla |
| ك | kaf | k | كِتَابٌ | kitābun |
| ل | lam | l | لَيْلٌ | laylun |
| م | mim | m | أَمَامَ | amāma |
| ن | nun | n | نَامَ | nāma |
| و | waw | w | وَاجِبٌ | wājibun |
| هـ | Ha’ | h | هَدِيَّةٌ | hadiyyatun |
| ء | hamzah | ’ | بِنَاءٌ | binā’un |
| ي | ya’ | y | يَقِينٌ | yaqīnun |