

ABSTRACT

SHARIAH SUPERVISORY BOARD (SSB) CHARACTERISTICS AND ANTI-CORRUPTION DISCLOSURE (CASE STUDY OF INDONESIAN AND MALAYSIA ISLAMIC BANKS IN 2020 - 2021)

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This study aims to determine the effect of DPS characteristics (number, cross-membership, expertise, education, reputation, and DPS rotation using control variables, namely bank size and bank age, on anti-corruption disclosure. This type of research uses quantitative methods. The population in this study are Islamic banks registered in Indonesia and Malaysia in 2020 – 2021. The sampling method uses a purposive sampling method using documentation data retrieval techniques. From a population consisting of 37 Islamic banks, 16 Islamic banks are included in the sample criteria. from this study shows that the characteristics of DPS together do not have a significant effect on anti-corruption disclosure. Partially the variable number of DPS members has a significant effect on anti-corruption disclosure while cross-membership, expertise, education, reputation, and rotational DPS variables have no effect significant influence on anti-corruption disclosure.

Key words : *Anti corruption disclosure. Sharia bank, Sharia supervisory board characteristics.*