

## Shari'ah Supervisory Board's Performance: The Influence to Quality of Disclosure in Islamic Banks

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**Abstract :** In several decades, Islamic Banks (IBs) has proliferated internationally. To ensure IBs' accountability to all stakeholders, a governance system is established. Similar to conventional banks (CBs), IBs create corporate governance system. In addition, IBs have Shari'ah Supervisory Board (SSB) as part of Shari'ah governance formed purposively to ensure IBs innovative operations comply to the Shari'ah. Thus, all boards in IBs must actively participate in good corporate as well as Shari'ah governance. The research will analyze SSB's performance and quality of disclosure by observing 10 IBs annual report from 2011 to 2015 in Gulf countries. The content analysis will be done to see the relationship between SSB's performance and quality of disclosure in the annual report. The analysis found that event all aspects of disclosure have been meet, financial disclosure still dominates the annual report. This can indicate that the SSB's focus is on the interest of capital providers.

**Keywords :** Islamic banks, Shari'ah supervisory board, accountability, quality of disclosure

**Conference Title :** ICCGEE 2017 : International Conference on Corporate Governance in Emerging Economies

**Conference Location :** Lisbon, Portugal

**Conference Dates :** August 17-18, 2017