# BAB V

# PENUTUP

## A. Kesimpulan

Berikut kesimpulan dari penelitian ini tentang Mengembangkan Kerangka *Islamic Corporate Governance* untuk Mengkaji Kinerja Keberlanjutan pada Bank Umum Syariah Tahun 2021-2024 dengan Kepemilikan Institusional Sebagai Variabel Moderasi:

1. Variabel independensi dewan pengawas syariah (X1) berpengaruh signifikan terhadap kinerja keberlanjutan dapat dibuktikan secara parsial (uji t) memiliki nilai *t-statistic* sebesar 3.564719 dan *probability* sebesar 0.0010 dimana nilai tersebut lebih kecil dari 0,05 sehingga dapat disimpulkan bahwa variabel independensi dewan pengawas syariah berpengaruh terhadap kinerja keberlanjutan.
2. Variabel proses dewan pengawas syariah (X2) tidak berpengaruh signifikan terhadap kinerja keberlanjutan dapat dibuktikan secara parsial (uji t) memiliki nilai *t-statistic* sebesar 0.5551500 dan *probability* sebesar 0.5845 dimana nilai tersebut lebih besar dari 0,05 sehingga dapat disimpulkan bahwa variabel proses dewan pengawas syariah tidak berpengaruh terhadap kinerja keberlanjutan.
3. Variabel moderasi kepemilikan institusional secara signifikan memoderasi hubungan antara *islamic corporate governance* (independensi dewan pengawas syariah, proses dewan pengawas syariah) dengan kinerja keberlanjutan. Artinya bahwa kepemilikan

institusional memperlemah hubungan antara independensi dewan pengawas syariah dan proses dewan pengawas syariah terhadap kinerja keberlanjutan.

## B. Saran

Untuk penelitian selanjutnya disarankan memperluas cakupan sampel dengan melibatkan perusahaan dari berbagai sektor industri maupun dapat membandingkan perbankan syariah dengan perbankan konvensional dari berbagai negara. Penelitian selanjutnya sebaiknya melibatkan variabel lain yang dapat mempengaruhi kinerja keberlanjutan serta dapat melakukan pengujian ulang terhadap variabel ini yang tidak berpengaruh signifikan untuk mendapatkan hasil yang lebih komprehensif yang mendalam.

## C. Implikasi

1. Bagi Perbankan Syariah

   Penelitian ini memberikan implikasi penting bagi perbankan syariah, khususnya Bank Umum Syariah untuk memastikan bahwa independensi dewan pengawas syariah cukup besar dan fungsional dalam meningkatkan kinerja keberlanjutan. Dengan memperhatikan keseimbangan jumlah anggota DPS yang independen, dapat menghindari masalah koordinasi yang dapat menghambat pengambilan keputusan strategis. Perbankan syariah agar mempertimbangkan variasi dewan pengawas syariah, serta mengoptimalkan karakteristik dewan pengawas syariah, seperti independensi, rapat dan kompetensi yang dapat memperkuat struktur tata kelola dan meningkatkan transparansi serta akuntabilitas dan mendorong perbaikan kinerja keberlanjutan jangka panjang, memastikan pertumbuhan yang lebih stabil dan bertanggung jawab secara sosial dan lingkungan.

2. Bagi Pemangku Kepentingan

   Hasil penelitian ini memberikan wawasan penting tentang bagaimana karakteristik DPS dapat mempengaruhi kinerja keberlanjutan bank syariah. Pengetahuan ini dapat mempermudah pemangku kepentingan dalam membuat keputusan investasi yang lebih tepat dan menguntungkan. Selain itu, penelitian ini meningkatkan kesadaran akan pentingnya mendukung bank syariah untuk bertanggung jawab tidak hanya secara ekonomi, tetapi juga sosial dan lingkungan yang tepat memperkuat reputasi dan daya tarik investasi jangka panjang.

3. Bagi Akademisi

   Penelitian ini berkontribusi dalam memperkaya literatur tentang pengaruh karakteristik dewan pengawas syariah terhadap kinerja keberlanjutan di sektor perbankan syariah dengan mempertimbangkan kepemilikan institusional sebagai pemoderasi, hasil penelitian ini mengisis celah dalam literatur sebelumnya dan membuka peluang untuk penelitian lebih lanjut tentang tata kelola dan kinerja keberlanjutan di sektor perbankan syariah.

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