

## Documents

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**Shariah Governance and Audit in the Islamic Banks: A Literature Review**  
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**Abstract**

The implementation of Shariah governance by the Shariah Supervisory Board (SSB) is critical to overseeing and directing the IB's activities and ensuring their integrity, credibility, and transparency. Islamic banks will not be able to operate in accordance with Shariah if they do not follow proper Shariah governance processes. The purpose of this study is to investigate the Shariah governance practices of Islamic banks. Moreover, over 30 years ago, as the Islamic financial industry developed, Shariah testing became an issue. However, it is difficult to obtain reports describing the current state of Shariah research. Therefore, it is important to evaluate studies on Shariah testing. Therefore, the aim of this study was to assess and present the current state of Shariah auditing using an inductive approach. In addition, we analyze relevant previous literature to evaluate and evaluate Shariah governance and auditing in Islamic banking. The findings of this study show that Islamic law auditing and governance have a significant impact on the performance of Islamic banks. © The Author(s), under exclusive license to Springer Nature Switzerland AG 2024.

**Author Keywords**

Islamic banks; Shariah audit; Shariah committee; Shariah governance framework; Shariah supervisory board (SSB)

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