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Shari'ah governance and performance of Islamic banks: do Shari'ah Supervisory Board independence and busyness matter?

By [Sulub, YA](#) (Sulub, Yasin Ahmed) ^[1]; [Haron, R](#) (Haron, Razali) ^[1][Are you this author?](#)[View Web of Science ResearcherID and ORCID](#) (provided by Clarivate)**Source** [INTERNATIONAL JOURNAL OF ISLAMIC AND MIDDLE EASTERN FINANCE AND MANAGEMENT](#)[← View Journal Impact](#)

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Abstract PurposeThis study aims to examine the impact of Shari'ah Supervisory Board (SSB) independence and busyness on the performance of Islamic banks (IBs).Design/methodology/approachThis study uses a sample of 53 IBs across nine countries over the 2006-2021 period using regression analysis.FindingsThe results show that SSB independence adversely affects performance, whereas busyness enhances performance.Practical implicationsThis study has important implications for regulators to improve the independence of SSBs, as findings demonstrate that SSBs lack autonomy.Originality/valueThe study complements the Shari'ah governance literature in terms of some under-investigated SSB attributes on the performance of IBs.

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