

ABSTRAK

Tri Andini Sheptiana, Implementasi *Good Corporate Governance* (GCG) dalam Pencapaian Maqashid Syariah pada Koperasi Agro Niaga (KAN) Jabung Syariah Jawa Timur. Dibawah bimbingan Dr. Rita Yuliana, S.E., MSA., Ak., CA.

Penelitian ini bertujuan agar menganalisis implementasi *Good Corporate Governance* (GCG) melalui 5 prinsip GCG yaitu transparansi, akuntabilitas, responsibilitas, independensi, serta kesetiaan & kewajaran, dalam pencapaian maqashid syariah (hifdz ad din, hifdz an nafs, hifds al aql, hifdz al maal, hifdz an nasl) pada Koperasi Agro Niaga (KAN) Jabung Syariah Jawa Timur. Dilatarbelakangi pentingnya penerapan *Good Corporate Governance* (GCG) oleh berbagai entitas, salah satunya yaitu koperasi syariah. Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan studi kasus. Sumber data yang digunakan yaitu data primer. Analisis data yang dilakukan mulai dengan pengumpulan data (*data collection*), kemudian manajemen data, penyajian data, serta interpretasi data. Hasil dari penelitian ini menunjukkan bahwa implementasi *Good Corporate Governance* (GCG) melalui 5 prinsip GCG yaitu transparansi, akuntabilitas, responsibilitas, independensi, serta kesetiaan & kewajaran di KAN Jabung telah dilaksanakan dengan baik, terdapat temuan bahwa dalam penerapannya KAN Jabung mengutamakan peningkatan kepercayaan anggota. Kemudian penerapan GCG pada KAN Jabung menunjukkan akuntabilitasnya sebagai koperasi syariah dengan mencapai tujuan syariat (maqashid syariah).

Kata Kunci: GCG, Koperasi Syariah, Maqashid Syariah

ABSTRACT

Tri Andini Sheptiana, Implementation of Good Corporate Governance (GCG) in Achieving Maqashid Syariah at the Jabung Syariah Agro Niaga Cooperative (KAN) East Java. Under the guidance of Dr. Rita Yuliana, S.E., MSA., Ak., CA.

This research aims to analyze the implementation of Good Corporate Governance (GCG) through the 5 principles of GCG, namely transparency, accountability, responsibility, independence, and equality & fairness, in achieving maqashid sharia (hifdz ad din, hifdz an nafs, hifds al aql, hifdz al maal , hifdz an nasl) at the Jabung Syariah East Java Agro Niaga Cooperative (KAN). The background is the importance of implementing Good Corporate Governance (GCG) by various entities, one of which is sharia cooperatives. This research uses a qualitative descriptive method with a case study approach. The data source used is primary data. Data analysis is carried out starting with data collection, then data management, data presentation, and data interpretation. The results of this research show that the implementation of Good Corporate Governance (GCG) through the 5 principles of GCG, namely transparency, accountability, responsibility, independence, and equality & fairness at KAN Jabung has been implemented well, there are findings that in its implementation KAN Jabung prioritizes increasing member trust. Then the implementation of GCG at KAN Jabung shows its accountability as a sharia cooperative by achieving sharia goals (maqashid sharia).

Keywords: *GCG, Sharia Cooperative, Maqashid Syariah*