

Analysis Of the Role of The Sharia Supervisor System in The Supervision, Anti-Fraud and Compatibility Audit System in Sharia Compatibility Optimization.

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- **Abstract:** The Sharia Supervisor System (SSS) is the party that ensures and supervises the suitability of bank operations and products to sharia concept (Skully, 2011) as stated in the fatwa of the National Sharia System (PBI No. 6/24 / PBI / 2004). Sharia compatibility is the application of all sharia concept in all activities carried out as a form of the nature of the institution itself; this is a Sharia Bank institution (Ilhami, 2009). So that in this case, every Islamic financial institution is obliged to meet the elements of compatibility with established sharia concept.
- **Keywords:** Sharia Supervisor System, National Sharia System, compatibility