

ABSTRAK

Skripsi dengan judul “*Pengaruh Earning Per Share, Price Earning Ratio, Return On Equity terhadap Price To Book Value dengan Dana Kebajikan Sebagai Variabel Intervening pada Bank Syariah yang Terdaftar di Bursa Efek Indonesia (BEI)*” ini ditulis oleh Aprila Dewi Susanti, NIM 12401173398, Fakultas Ekonomi dan Bisnis Islam, Jurusan Perbankan Syariah, Institut Agama Islam Negeri Tulungagung, pembimbing Dr. Agus Eko Sujianto, S.E., M.M.

Penelitian ini dilatarbelakangi oleh peran penting dari perbankan syariah sebagai sarana masyarakat dalam berinvestasi di pasar modal. Dalam hal ini peneliti mengangkat faktor *price to book value* melalui dana kebajikan, dengan melibatkan variabel *earning per share, price earning ratio, dan return on equity*.

Metode penelitian yang digunakan adalah penelitian kuantitatif yang menggunakan jenis data sekunder yang diperoleh dari laporan keuangan bulanan bank BRI Syariah, bank Panin Dubai Syariah, dan bank BTPN Syariah dengan menggunakan purposive sampling. Teknik analisis yang digunakan adalah uji asumsi klasik, uji hipotesis dan analisis jalur dengan program SPSS 16.

Hasil pengujian secara parsial menunjukkan 1) *Earning Per Share (EPS)* berpengaruh positif dan signifikan terhadap *Price to Book Value (PBV)*, 2) *Price Earning Ratio (PER)* berpengaruh tidak signifikan terhadap *Price to Book Value (PBV)*, 3) *Return On Equity (ROE)* berpengaruh positif dan signifikan terhadap *Price to Book Value (PBV)*, 4) Dana kebajikan berpengaruh tidak signifikan terhadap *Price to Book Value (PBV)*. Hasil pengujian secara simultan menunjukkan bahwa *earning per share, price earning ratio, return on equity, dan dana kebajikan* berpengaruh terhadap *price to book value* bank syariah yang terdaftar di Bursa Efek Indonesia.

Kata kunci : *Earning Per Share, Price Earning Ratio, Return On Equity, Price To Book Value, Dana Kebajikan.*

ABSTRACT

Thesis entitled "Effect of Earning Per Share, Price Earning Ratio, Return On Equity on Price To Book Value with Benevolent Funds as Intervening Variables in Islamic Banks Listed on the Indonesia Stock Exchange (IDX)" was written by Aprila Dewi Susanti, NIM 12401173398, Faculty of Islamic Economics and Business, Department of Islamic Banking, Tulungagung State Islamic Institute, advisor Dr. Agus Eko Sujianto, S.E., M.M.

This research is motivated by the important role of Islamic banking as a means of society in investing in the capital market. In this case, the researcher raised the price to book value factor through benevolence funds, involving the variables of earning per share, price earning ratio, and return on equity.

The research method used is quantitative research that uses secondary data types obtained from the monthly financial statements of BRI Syariah banks, Panin Dubai Syariah banks, and BTPN Syariah banks using purposive sampling. The analytical technique used is the classical assumption test, hypothesis testing and path analysis with the SPSS 16 program.

Partial test results showed 1) Earning Per Share (EPS) has a positive and significant effect on Price to Book Value (PBV), 2) Price Earning Ratio (PER) has no significant effect on Price to Book Value (PBV), 3) Return On Equity (ROE) has a positive and significant effect on Price to Book Value (PBV), 4) The benevolent fund has no significant effect on Price to Book Value (PBV). Simultaneous test results showed that earning per share, price earning ratio, return on equity, and benevolent funds affect the price to book value of Islamic Banks listed on the Indonesia Stock Exchange.

Keywords : *Earning Per Share, Price Earning Ratio, Return On Equity, Price To Book Value, Benevolence Funds.*