

## ABSTRAK

Skripsi dengan judul “Pengaruh *Earning Per Share*, *Price Earning Ratio*, *Return On Equity* Terhadap *Price To Book Value* Melalui Dana Kebajikan Pada Bank Syariah Yang Terdaftar Di Bursa Efek Indonesia (BEI)” ini ditulis oleh Luluk Il Khusna, NIM. 12401183189, dengan pembimbing Dr. Qomarul Huda, M.Ag.

Penelitian ini dilatar belakangi oleh pentingnya peran 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*.

Rumusan masalah dalam penelitian ini adalah (1) Adakah pengaruh *Earning Per Share* terhadap *Price to Book Value* pada bank syariah yang terdaftar di Bursa Efek Indonesia? (2) Adakah pengaruh *Price Earning Ratio* terhadap *Price to Book Value* pada bank syariah yang terdaftar di Bursa Efek Indonesia? (3) Adakah pengaruh *Return On Equity* terhadap *Price to Book Value* pada bank syariah yang terdaftar di Bursa Efek Indonesia? (4) Adakah pengaruh dana kebajikan terhadap *Price to Book Value* pada bank syariah yang terdaftar di Bursa Efek Indonesia? (5) Adakah pengaruh *Earning Per Share*, *Price Earning Ratio*, *Return On Equity*, dan dana kebajikan terhadap *Price to Book Value* pada bank syariah yang terdaftar di Bursa Efek Indonesia?

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) *Retrun 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), 5) 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. Berdasarkan uji analisis jalur secara tidak langsung 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

The thesis with the title "The Effect of Earning Per Share, Price Earning Ratio, Return On Equity On Price To Book Value Through Benevolence Funds In Sharia Banks Listed On The Indonesia Stock Exchange (IDX)" was written by Luluk Il Khusna, NIM. 12401183189, with mentor Dr. Qomarul Huda, M.Ag.

This research is backgrounded by the importance of islamic banking as a means of the public in investing in the capital market. In this case, the researcher raised the price to book value factor through benevolence funds, involving the variables earnings per share, price earning ratio, and return on equity.

The formulation of the problem in this study is (1) Is there any effect of Earning Per Share on Price to Book Value on Islamic banks listed on the Indonesia Stock Exchange? (2) Is there any effect of Price Earning Ratio on Price to Book Value on Islamic banks listed on the Indonesia Stock Exchange? (3) Is there any effect of Return On Equity on Price to Book Value on Islamic banks listed on the Indonesia Stock Exchange? (4) Is there any effect of benevolent funds on Price to Book Value on Islamic banks listed on the Indonesia Stock Exchange? (5) Is there any effect of Earning Per Share, Price Earning Ratio, Return On Equity, and benevolence funds on Price to Book Value in Islamic banks listed on the Indonesia Stock Exchange?

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

The partial test results showed 1) Earning Per Share (EPS) had a positive and significant effect on Price to Book Value (PBV), 2) Price Earning Ratio (PER) had an insignificant effect on Price to Book Value (PBV), 3) Return On Equity (ROE) had a positive and significant effect on Price to Book Value (PBV), 4) Benevolence funds have an insignificant effect on Price to Book Value (PBV), 5) The results of simultaneous testing show that earnings per share, price earning ratio, return on equity, and benevolence funds affect the price to book value of Islamic banks listed on the Indonesia Stock Exchange. Based on the path analysis test indirectly shows that earnings per share, price earning ratio, return on equity, and benevolence 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.