

## ABSTRAK

Skripsi dengan judul “Pengaruh *Fee Based Income*, *Firm Size*, dan *Leverage* Terhadap *Earning Per Share* Bank Umum Syariah Periode 2018-2022” ini ditulis oleh Dia Setiani, NIM. 126401202063, Prodi Perbankan Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, UIN Sayyid Ali Rahmatullah Tulungagung dibimbing oleh Dr. Syafrudin Arif Marah Manunggal, M.S.I.

Penelitian ini dilatarbelakangi oleh perkembangan perbankan syariah yang semakin pesat, oleh karena itu perbankan syariah perlu meningkatkan kinerja keuangan terutama pada rasio yang mempengaruhi *earning per share* atau laba per saham, yang diantaranya yaitu *fee based income*, *firm size*, dan *leverage*. *Earning per share* atau laba per saham merupakan salah satu indikator utama yang digunakan oleh para calon investor dalam melihat daya tarik suatu saham perusahaan. Informasi *earning per share* nantinya digunakan pimpinan perusahaan untuk menentukan besarnya laba yang akan dibagikan kepada para pemegang saham. Oleh karena itu, perusahaan seharusnya mampu mempertahankan tingkat *earning per share* pada level yang diharapkan.

Tujuan penelitian ini untuk menguji: 1) Pengaruh *Fee Based Income* terhadap *Earning Per Share* pada Bank Umum Syariah; 2) Pengaruh *Firm Size* terhadap *Earning Per Share* pada Bank Umum Syariah; 3) Pengaruh *Leverage* terhadap *Earning Per Share* pada Bank Umum Syariah; 4) Pengaruh *Fee Based Income*, *Firm Size*, dan *Leverage* secara bersama-sama terhadap *Earning Per Share* pada Bank Umum Syariah.

Penelitian ini menggunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Penggunaan data pada penelitian ini yakni menggunakan data sekunder yang diperoleh dari laporan tahunan (*annual report*) Bank Umum Syariah periode 2018-2022. Teknik sampel yang digunakan adalah metode purposive sampling sehingga diperoleh sampel sebanyak 7. Metode analisis yang digunakan yaitu, uji asumsi klasik, uji regresi data panel dan uji hipotesis. Dengan alat analisis yaitu E-views 10.

Hasil penelitian menunjukkan bahwa 1) *Fee based income* berpengaruh secara negatif dan signifikan terhadap *earning per share* Bank Umum Syariah periode 2018-2022, 2) *Firm size* tidak berpengaruh signifikan terhadap *earning per share* Bank Umum Syariah periode 2018-2022, 3) *Leverage* tidak berpengaruh signifikan terhadap *earning per share* Bank Umum Syariah periode 2018-2022. 4) *Fee based income*, *firm size*, dan *leverage* secara bersama-sama berpengaruh signifikan terhadap *earning per share* Bank Umum Syariah periode 2018-2022.

**Kata Kunci:** *Earning Per Share*, *Fee Based Income*, *Firm Size*, dan *Leverage*.

## **ABSTRACT**

*The thesis with the title "The Influence of Fee Based Income, Firm Size, and Leverage on Earning Per Share of Sharia Commercial Banks for the 2018-2022 Period" was written by Dia Setiani, NIM. 126401202063, Sharia Banking Study Program, Department of Economics, Faculty of Islamic Economics and Business, UIN Sayyid Ali Rahmatullah Tulungagung supervised by Dr. Syafrudin Arif Marah Manunggal, M.S.I.*

*This research is motivated by the increasingly rapid development of sharia banking, therefore sharia banking needs to improve financial performance, especially in ratios that influence earnings per share or profit per share, which include fee based income, firm size and leverage. Earnings per share or earnings per share is one of the main indicators used by potential investors to see the attractiveness of a company's shares. Information on earnings per share will later be used by company leaders to determine the amount of profit that will be distributed to shareholders. Therefore, the company should be able to maintain the level of earnings per share at the expected level.*

*The aim of this research is to test: 1) The influence of Fee Based Income on Earning Per Share in Sharia Commercial Banks; 2) The influence of Firm Size on Earning Per Share in Sharia Commercial Banks; 3) The Effect of Leverage on Earning Per Share in Sharia Commercial Banks; 4) The influence of Fee Based Income, Firm Size, and Leverage together on Earning Per Share in Sharia Commercial Banks.*

*This research uses a quantitative approach method with an associative type of research. The use of data in this research uses secondary data obtained from the annual report of Sharia Commercial Banks for the 2018-2022 period. The sampling technique used was the purposive sampling method so that a sample of 7 was obtained. The analytical methods used were, classical assumption testing, panel data regression testing and hypothesis testing. With an analysis tool, namely E-views 10.*

*The research results show that 1) Fee based income has a negative and significant effect on earnings per share of Sharia Commercial Banks for the 2018-2022 period, 2) Firm size has no significant effect on earnings per share of Sharia Commercial Banks for the 2018-2022 period, 3) Leverage has no effect significant impact on earnings per share of Sharia Commercial Banks for the 2018-2022 period. 4) Fee based income, firm size, and leverage together have a significant effect on earnings per share of Sharia Commercial Banks for the 2018-2022 period.*

**Keywords:** *Earning Per Share, Fee Based Income, Firm Size, and Leverage.*