

ABSTRAK

Skripsi ini dengan judul “Pengaruh *Net profit Margin*, *Debt to Equity Ratio*, dan *Return on Asset* Terhadap *Price to Book Value* Saham Perbankan Syariah di Bursa Efek Indonesia Periode 2019-2024” di tulis oleh Mei Purnamasari, NIM 126406211036, Prodi Manajemen Keuangan Syariah, Jurusan Bisnis dan Manajemen, Fakultas ekonomi dan Bisnis Islam, UIN Sayyid Ali Rahmatullah Tulungagung di bimbing oleh Dr. Budi Kolistiawan, S. Pd., M. E. I.

Kata Kunci : *Price to Book Value*, *Net Profit Margin*, *Debt to Equity Ratio*, *Return On Asset*, *Perbankan Syariah*.

Penelitian ini dilatar belakangi mengenai fluktuasi perbankan syariah yang diakibatkan dampak pandemi covid-19. Perbankan syariah yang diambil adalah perbankan syariah yang terdaftar di Bursa Efek Indonesia (BEI). Bursa Efek Indonesia (BEI) atau Indonesia Stock Exchange (IDX) adalah kegiatan yang bersangkutan dengan penawaran umum dan perdagangan Efek, Perusahaan Publik yang berkaitan dengan Efek yang diterbitkannya, serta lembaga dan profesi yang berkaitan dengan efek. *Price to Book Value (PBV)* dipengaruhi oleh beberapa faktor diantaranya *Net Profit Margin (NPM)*, *Debt to Equity Ratio (DER)*, dan *Return on Asset (ROA)*.

Tujuan penelitian ini untuk menguji 1) Pengaruh NPM terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 2) Pengaruh DER terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 3) Pengaruh ROA terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 4) Pengaruh NPM, DER, dan ROA secara simultan terhadap PBV saham perbankan syariah di Bursa Efek Indonesia. Data sekunder dengan 72 sampel yang diperoleh dari laporan keuangan perusahaan tahun 2019-2024.

Dalam penelitian ini pendekatan kuantitatif digunakan bersama dengan jenis penelitian asosiatif. Metode pengambilan sampel jenuh menggunakan data sekunder dari laporan keuangan kuartal perusahaan tahun 2019-2024 yang telah dirilis. Uji asumsi klasik, regresi data panel, dan uji hipotesis adalah teknik analisis yang digunakan. Dengan instrumen analisis *views* 13.

Hasil Penelitian ini menunjukkan bahwa 1) NPM berpengaruh positif signifikan terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 2) DER tidak berpengaruh terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 3) ROA berpengaruh positif terhadap PBV saham perbankan syariah di Bursa Efek Indonesia; 4) NPM, DER, dan ROA secara simultan berpengaruh terhadap PBV saham perbankan syariah di Bursa Efek Indonesia.

ABSTRACT

This thesis entitled "The Effect of Net Profit Margin, Debt to Equity Ratio, and Return on Assets on the Price to Book Value of Islamic Banking Shares on the Indonesia Stock Exchange for the 2019-2024 Period" was written by Mei Purnamasari, NIM 126406211036, Islamic Financial Management Study Program, Business and Management Department, Faculty of Economics and Islamic Business, UIN Sayyid Ali Rahmatullah Tulungagung supervised by Budi Kolistiawan, S. Pd., M. E. I.

Keywords: *Price to Book Value, Net Profit Margin, Debt to Equity Ratio, Return On Asset, Islamic Banking.*

This research is based on the fluctuations in Islamic banking caused by the impact of the Covid-19 pandemic. The Islamic banking taken is Islamic banking listed on the Indonesia Stock Exchange (IDX). The Indonesia Stock Exchange (IDX) is an activity related to public offerings and trading of securities, Public Companies related to the securities they issue, and institutions and professions related to securities. Price to Book Value (PBV) is influenced by several factors including Net Profit Margin (NPM), Debt to Equity Ratio (DER), and Return on Asset (ROA).

The purpose of this study is to test 1) The effect of NPM on the PBV of Islamic banking shares on the Indonesia Stock Exchange; 2) The effect of DER on the PBV of Islamic banking shares on the Indonesia Stock Exchange; 3) The effect of ROA on the PBV of Islamic banking shares on the Indonesia Stock Exchange; 4) The effect of NPM, DER, and ROA simultaneously on the PBV of Islamic banking shares on the Indonesia Stock Exchange. Secondary data with 72 samples obtained from the company's financial statements for 2019-2024.

In this study, a quantitative approach is used together with an associative research type. The saturated sampling method uses secondary data from the company's quarterly financial statements for 2019-2024 that have been released. Classical assumption tests, panel data regression, and hypothesis tests are the analysis techniques used. With the eviews 13 analysis instrument.

The results of this study indicate that 1) NPM has a significant positive effect on the PBV of Islamic banking stocks on the Indonesia Stock Exchange; 2) DER not has an effect on the PBV of Islamic banking stocks on the Indonesia Stock Exchange; 3) ROA has an effect on the PBV of Islamic banking stocks on the Indonesia Stock Exchange; 4) NPM, DER, and ROA each have an effect on the PBV of Islamic banking stocks on the Indonesia Stock Exchange.