ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S- 1 Akuntansi

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PENGARUH NON PERFORMING FINANCING (NPF), FINANCING TO DEPOSIT RATIO (FDR), KUALITAS AKTIVA PRODUKTIF (KAP), DAN CAPITAL ADQUACY RATIO (CAR) TERHADAP RETURN ON ASSETS (ROA) BANK SYARIAH. Studi Kasus pada Bank Umum Syariah di Indonesia Tahun 2020-2023.

95 Halaman + xiii halaman + 17 tabel + 4 lampiran 3 gambar

Uraian Abstrak

Tujuan penelitian adalah untuk mengetahui pengaruh Non Performing Financing (NPF), Financing to Deposit Ratio (FDR), Kualitas Aktive Produktif KAP) dan Capital Adquacy Ratio (CAR) terhadap Retun On Equity (ROE) bank syariah baik secara parsial maupun secara simultan. Penelitian ini merupakan penelitian kuantitatif dengan pendekatan explanatory. Populasi dalam penelitian ini adalah seluruh Bank Umum Syariah di Indonesia. Sampel dalam penelitian ini dilakukan secara purposive sampling yang menghasilkan sampel sebanyak Bank Umum Syariah. Sumber data dalam penelitian ini adalah data sekunder yang diambil dari laporan publikasi ilmiah dari website bank umum syariah, website Bank Indonesia dan website Otoritas Jasa Keuangan (OJK). Pengambilan data diambil secara time series selama lima tahun secara triwulan sehingga jumlah pengamatan adalah sebanyak 80 pengamatan dan 320 data.

Kata Kunci: NPF, FDR, CAR, ROE, KAP, Bank Syariah

ABSTRACT

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THE INFLUECE OF NON PERFORMING FINANCING (NPF), FINANCING TO DEPOSIT RATIO (FDR), QUALITY AKTIVA PRODUKTIF (KAP), DAN CAPITAL ADQUACY RATIO (CAR) DEPENDS ON RETURN ON ASSETS (ROA) BANK SYARIAH. Study Case On Bank Umum Syariah in Indonesia on 2020-2023.

95 pages + xiii pages + 17 tables + 4 attachments 3 images

Abstract Descriptions

This study aims to determine the effect of Non Performing Financing (NPF), Financing to Deposit Ratio (FDR), Quality of Activity Productif (KAP) and Capital Adquacy Ratio (CAR) on the Return On Equity (ROE) of Islamic banks either partially or simultaneously. This research is a quantitative research with an explanatory approach. The population in this study were all Islamic Commercial Banks in Indonesia. The sample in this study was conducted by purposive sampling which resulted in a sample of 4 Islamic Commercial Banks. The source of data in this study is secondary data taken from scientific publication reports from the website of Islamic commercial banks, the website of Bank Indonesia and the website of the Financial Services Authority (OJK). Data collection was taken in a time series for five years on a quarterly basis so that the number of observations was 80 observations and 320 data.