

**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS AIRLANGGA**

PROGRAM STUDI : EKONOMI ISLAM

DAFTAR NO :.....

ABSTRAK

SKRIPSI SARJANA EKONOMI ISLAM

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TAHUN PENYUSUNAN : 2017-2018

JUDUL :

Pengaruh *Firm's Size*, *Leverage*, dan *Asset Tangibility* terhadap *Sukuk to Liability Ratio* di BEI Tahun 2012-2016

ISI :

Penelitian ini bertujuan untuk mengetahui pengaruh *Firm's Size*, *Leverage*, dan *Asset Tangibility* secara parsial maupun simultan terhadap *Sukuk to Liability Ratio* emiten penerbit *sukuk* di Bursa Efek Indonesia. Populasi penelitian ini terdiri dari perusahaan yang menerbitkan *sukuk* dan terdaftar di Bursa Efek Indonesia. Sampel penelitian diambil menggunakan metode *purposive sampling* sehingga diperoleh 10 perusahaan yang memenuhi syarat sebagai sampel. Jenis data yang digunakan adalah data sekunder berupa laporan keuangan tahunan yang diperoleh dari website Bursa Efek Indonesia dan data perkembangan *sukuk* dari website resmi Otoritas Jasa Keuangan. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik analisis regresi data panel. Alat analisis statistik yang digunakan adalah *software Econometric Views (Eviews) 9.0*.

Hasil penelitian dengan model estimasi terbaik yaitu *Random Model Effect (REM)* menunjukkan bahwa secara simultan variabel *Firm's Size*, *Leverage*, dan *Asset Tangibility* tidak berpengaruh terhadap *Sukuk to Liability Ratio* emiten penerbit *sukuk* di Bursa Efek Indonesia. Serta secara parsial *firm's Size* berpengaruh negatif dan signifikan, sedangkan *leverage* dan *asset tangibility* tidak berpengaruh terhadap *sukuk to liability ratio* emiten penerbit *sukuk* di BEI periode tahun 2012-2016.

Kata Kunci : *Firm's Size*, *Leverage*, *Asset Tangibility*, *Sukuk*.

**MINISTRY OF RESEARCH, TECHNOLOGY AND HIGHER EDUCATION
FACULTY OF ECONOMICS AND BUSINESS AIRLANGGA UNIVERSITY**

**STUDY PROGRAM: ISLAMIC ECONOMIC
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**ABSTRACT
THESIS OF ISLAMIC ECONOMIC BACHELOR**

**NAME : MUSTIKA SULISTYO PUTRI
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YEAR OF WRITING : 2017-2018**

TITLE:

The Influence of Firm's Size, Leverage, and Asset Tangibility to Sukuk to Liability Ratio in Indonesia Stock Exchange in 2012-2016.

CONTENT:

This research aims to find out the influence of firm's size, leverage, and asset tangibility, both partially and simultaneously, to sukuk to liability ratio of sukuk issuer in Indonesia Stock Exchange. The population in this research is the companies that issued sukuk and listed in Indonesia Stock Exchange. Sample was taken by using purposive sampling method, so that it obtained ten qualified companies as sample. Data used is secondary data that is annual financial statement obtained from Indonesia Stock Exchange website and sukuk development data from official website of Financial Services Authority. This research uses quantitative approach by analysis technique of panel data regression. Statistical analysis tool used is software of Econometric Views (Eview) 9.0.

The results of the research with the best estimation model which is Random Model Effect (REM) show that the variable of firm's size, leverage, and asset tangibility simultaneously have no significant effect on sukuk to liability ratio of sukuk issuer in Indonesia Stock Exchange. While partially, firm's size has negative and significant effect, while leverage and asset tangibility has no effect on sukuk to liability ratio of sukuk issuer in Indonesia Stock Exchange in the period 2012-2016.

Keywords: Firm's Size, Leverage, Asset Tangibility, Sukuk.