

ABSTRACT

Lu'luil Maknun Thohirin, Effect of *Operating Leverage, Financial Leverage, the Current Ratio* and *Total Asset Turnover* Of *Earning Per Share* (Case Study on Telecommunication Company Period 2014-2019). Under the guidance of Purnamawati, SE, M.Si.

The purpose of this study was to determine the effect of: (1) *Operating Leverage* on *Earning Per Share* in Telecommunication Companies for the 2014-2019 period, (2) *Financial Leverage* on *Earning Per Share* on Telecommunication Companies for the 2014-2019 period, (3) *Current Ratio* on *Earnings Per Share*. Share in Telecommunication Companies for the period 2014-2019, (4) *Total Asset Turnover* to *Earning Per Share* in Telecommunication Companies for the period 2014-2019, (5) *Operating Leverage, Financial Leverage, Current Ratio, and Total Asset Turnover* together (simultaneously) Against *Earnings Per Share* in Telecommunication Companies for the 2014-2019 Period.

This research was conducted descriptive, using quantitative descriptive methods, namely data analysis using numbers and calculating the financial statements of the Telecommunication Company. Data collection techniques were carried out by means of documentation studies and literature studies. The data analysis technique used classical assumption test, and multiple linear regression analysis.

The results of this study indicate that: (1) *Operating Leverage* has a positive and significant effect on *Earning Per Share*, (2) *Financial Leverage* has a negative and significant effect on *Earning Per Share*, (3) *Current Ratio* has a negative and insignificant effect on *Earning Per Share*, (4) *Total Asset Turnover* has a positive and significant effect on *Earning Per Share*, (5) *Operating Leverage, Financial Leverage, Current Ratio, and Total Asset Turnover* together (simultaneously) have a significant effect on *Earning Per Share*.

Keywords: *Earning Per Share, Operating Leverage, Financial Leverage, Current Ratio, Total Asset Turnover*

ABSTRAK

Lu'luil Maknun Thohirin, Pengaruh *Operating Leverage*, *Financial Leverage*, *Current Ratio*, dan *Total Asset Turnover* Terhadap *Earning Per Share* (Studi Kasus pada Perusahaan Telekomunikasi Periode 2014-2019). Dibawah bimbingan Purnamawati, S.E., M.Si.

Tujuan penelitian ini adalah untuk mengetahui pengaruh: (1) *Operating Leverage* terhadap *Earning Per Share* pada Perusahaan Telekomunikasi periode 2014-2019, (2) *Financial Leverage* terhadap *Earning Per Share* pada Perusahaan Telekomunikasi periode 2014-2019, (3) *Current Ratio* terhadap *Earning Per Share* pada Perusahaan Telekomunikasi periode 2014-2019, (4) *Total Asset Turnover* terhadap *Earning Per Share* pada Perusahaan Telekomunikasi periode 2014-2019, (5) *Operating Leverage*, *Financial Leverage*, *Current Ratio*, dan *Total Asset Turnover* secara bersama-sama (simultan) Terhadap *Earning Per Share* pada Perusahaan Telekomunikasi Periode 2014-2019.

Penelitian ini dilakukan secara deskriptif, dengan menggunakan metode deskriptif kuantitatif yaitu analisis data dengan menggunakan angka-angka dan melakukan perhitungan terhadap laporan keuangan pada Perusahaan Telekomunikasi. Teknik pengumpulan data dilakukan dengan studi dokumentasi dan studi pustaka. Teknik analisis data menggunakan uji asumsi klasik, dan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa: (1) *Operating Leverage* berpengaruh positif dan signifikan terhadap *Earning Per Share*, (2) *Financial Leverage* berpengaruh negatif dan signifikan terhadap *Earning Per Share*, (3) *Current Ratio* berpengaruh negatif dan tidak signifikan terhadap *Earning Per Share*, (4) *Total Asset Turnover* berpengaruh positif dan signifikan terhadap *Earning Per Share*, (5) *Operating Leverage*, *Financial Leverage*, *Current Ratio*, dan *Total Asset Turnover* secara bersama-sama (simultan) berpengaruh signifikan terhadap *Earning Per Share*.

Kata kunci: *Earning Per Share*, *Operating Leverage*, *Financial Leverage*, *Current Ratio*, *Total Asset Turnover*