

## **ABSTRACT**

***Silvia, The Effect of Retained Earning, Return on Asset, Total Asset Turnove, Debt to Equity Ratio and Current Ratio on Food and Beverage Companies Earning Per Share listed in Indonesia Stock Exchange Period 2014-2018. Under Guidance Purnamawati, S.E, MSI. and Hadi Purnomo, S.E., MM.***

*The purpose of this study Are to determine the effect of Retained Earning, Return on Asset, total asset turnover, Debt to Equity Ratio and Current Ratio either simultaneously or partially to the earning per share in the Food and Beverage Companies listed in Indonesia Stock Exchange 2014-2018 period.*

*The research approach used in this study is quantitative. The method used is purposive sampling and obtained a sample of 8 from 16 companies. For testing using test instruments classic assumption, while the data analysis techniques used to test the hypothesis is using multiple linear regression using the F test and t test.*

*The result of the multikolonial test shows that the variables are affected each other. It shows that the variable (X2) Return on Asset and variable (X3) Total Asset Turnover. So the Excludes Variables was being done. Then, the study only explain 3 variables. And Based on the results of this study indicate that the value of R square of 0,692 which means that the influence of independent variables on the dependent variable is 69% while the rest is 31% influenced by other variables which are not examined in this study. Based on F test variables of Retained Earning, Debt to Equity Ratio and Current Ratio simultaneously significantly influence the Food and Beverage Companies Earning Per Share. Partially, Retained Earning, Debt to Equity Ratio and Current Ratio is that have an significantly influence on Earning Per Share,*

*Keywords: Retained Earning, Return on Asset (ROA), Total Asset Turnover (TATO), Debt to Equity Ratio (DER), Current Ratio (CR) and Earning Per Share (EPS).*

## ABSTRAK

**Silvia, Pengaruh Laba ditahan, *Return on Asset (ROA)*, *Total Asset Turnover (TATO)*, *Debt to Equity Ratio (DER)* dan *Current Ratio* Terhadap *Earning Per Share (EPS)* Pada Perusahaan Makanan dan minuman yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018. Dibawah bimbingan Purnamawati,SE,Msi. dan Hadi Purnomo, S.E., MM.**

Tujuan penelitian ini adalah untuk mengetahui adanya Pengaruh Laba ditahan, *Return on Asset (ROA)*, *Total Asset Turnover (TATO)*, *Debt to Equity Ratio (DER)*, dan *Current Ratio* baik secara simultan atau secara parsial terhadap *Earning Per Share* di perusahaan Makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2018.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Metode yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 8 dari 16 perusahaan. Untuk pengujian instrumen menggunakan uji asumsi klasik, sedangkan teknik analisis data yang digunakan untuk menguji hipotesis adalah menggunakan regresi linier berganda dengan menggunakan uji F dan uji t.

Hasil uji Multikoloniaritas diketahui adanya pengaruh antar variabel pada variabel (X2) *Return on Asset* dan variabel (X3) *Total Asset Turnover*. Sehingga dilakukan eliminasi variabel. Dan selanjutnya penelitian ini hanya akan menjelaskan 3 variabel. Berdasarkan hasil penelitian ini menunjukkan bahwa nilai R square sebesar 0,692 yang berarti besarnya pengaruh variabel bebas terhadap variabel terikat adalah 69% sedangkan yang 31% dipengaruhi oleh variabel yang tidak diteliti dalam penelitian ini. Berdasarkan uji F variable Laba ditahan, *Debt to Equity Ratio (DER)*, dan *Current Ratio* secara simultan berpengaruh signifikan terhadap *Earning Per Share* pada perusahaan makanan dan minuman. Secara parsial, variabel yang mempunyai pengaruh signifikan terhadap *Earning Per Share* yaitu variabel laba ditahan, *Debt to Equity Ratio* dan *Current Ratio*.

Kata Kunci: Laba ditahan, *Return on Asset (ROA)*, *Total Asset Turnover (TATO)*, *Debt to Equity Ratio (DER)*, *Current Ratio (CR)* dan *Earning Per Share (EPS)*.