

ABSTRAK

Hendy Setiadi (2020), Pengaruh *Return On Equity*, *Net Sales*, *Current Ratio*, Dan *Debt To Equity Ratio* Terhadap *Earning Per Share* Pada Perusahaan Sub Sektor Perkebunan Yang Tercatat Di Bursa Efek Indonesia Periode 2015-2019. Dibawah bimbingan Prasetyo Nugroho, S.Pi., M.M.

Sub sektor perkebunan adalah perusahaan dengan produk ekspor yang tinggi pada komoditas ekspor non migas. Sehingga dapat dijadikan acuan sebagai target para investor untuk berinvestasi saham. Penelitian ini bertujuan untuk mengetahui pengaruh *Return On Equity*, *Net Sales*, *Current Ratio*, Dan *Debt To Equity Ratio* Terhadap *Earning Per Share* Pada Perusahaan Sub Sektor Perkebunan Yang Tercatat Di Bursa Efek Indonesia Periode 2015-2019.

Populasi dari penelitian ini yaitu perusahaan Sub sektor perkebunan yang terdaftar di bursa efek Indonesia periode 2015-2019 dengan jumlah populasi sebanyak 19 perusahaan. Sampel penelitian terdiri dari 14 perusahaan dengan teknik pengambilan sampel menggunakan teknik purposive sampling. Data yang digunakan dalam penelitian ini adalah data sekunder. Teknik analisis data yang digunakan adalah Uji Asumsi Klasik, Analisis Regresi Linear Berganda dan Uji Hipotesis terdiri dari Uji Koefisien Determinasi (R^2), Uji F dan Uji T dengan tingkat signifikansi sebesar 0,05.

Berdasarkan hasil penelitian menunjukkan bahwa *Return On Equity* (ROE) dan *Current Ratio* (CR) berpengaruh positif dan signifikan terhadap *Earning Pershare*, *Net Sales* berpengaruh negatif dan tidak signifikan terhadap *Earning Pershare*, *Debt To Equity Ratio* berpengaruh positif dan tidak signifikan terhadap *Earning Pershare* dan *Return On Equity* (ROE), *Net Sales*, *Current Ratio* (CR), dan *Debt To Equity Ratio* (DER) mempunyai pengaruh bersama-sama terhadap *Earning Pershare*.

Kata Kunci : *Return On Equity* (ROE), *Net Sales*, *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Earning Pershare*

ABSTRACT

Hendy Setiadi (2020), The Effect of Return On Equity, Net Sales, Current Ratio, and Debt To Equity Ratio Against Earning Per Share in Plantation Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2015-2019 Period. Under the guidance of Prasetyo Nugroho, S.Pi., M.M.

The plantation sub-sector is a company with high export products in non-oil and gas export commodities. So that it can be used as a reference as a target for investors to invest in stocks. This study aims to determine the effect of Return On Equity, Net Sales, Current Ratio, and Debt To Equity Ratio on Earning Per Share in Plantation Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2015-2019 Period.

The population of this study were plantation sub-sector companies listed on the Indonesian stock exchange for the 2015-2019 period with a population of 19 companies. The research sample consisted of 14 companies with the sampling technique using purposive sampling technique. The data used in this research is secondary data. The data analysis technique used is the Classical Assumption Test, Multiple Linear Regression Analysis and Hypothesis Test consisting of the Coefficient of Determination (R^2), F-Test and T-Test with a significance level of 0.05.

Based on the results of the study, it shows that Return On Equity (ROE) and Current Ratio (CR) have a positive and significant effect on Earning Pershare, Net Sales has a negative and insignificant effect on Earning Pershare, Debt To Equity Ratio has a positive and insignificant effect on Earning Pershare and Return. On Equity (ROE), Net Sales, Current Ratio (CR), and Debt To Equity Ratio (DER) have a joint influence on Earning Pershare

Keywords: Return On Equity (ROE), Net Sales, Current Ratio (CR), Debt To Equity Ratio (DER), Earning Pershare