

ABSTRAK

Avantinus Sinaga, Analisis Faktor – Faktor Yang Mempengaruhi *Earning Per Share* Pada Perusahaan Terindeks SRI-KEHATI Indonesia Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2021.

Penelitian ini bertujuan untuk mengetahui analisis pengaruh rasio *Return On Equity* (ROE), *Gross Profit Margin* (GPM), *Operating Profit Margin* (OPM), *Net Profit Margin* (NPM), dan *Debt to Equity Ratio* (DER) terhadap *Earning Per share* (EPS) pada perusahaan Terindeks SRI-KEHATI Indonesia yang terdaftar di Bursa Efek Indonesia. Dalam penelitian ini terdapat 6 variabel. *Earning per share* sebagai variabel dependen *return on equity*, *gross profit margin*, *operating profit margin*, *net profit margin*, dan *debt to equity ratio* sebagai variabel independen. Sampel dalam penelitian ini ditentukan dengan menggunakan tekni *purposive sampling* sehingga diperoleh sampel sebanyak 17 perusahaan. Teknik analisis yang digunakan dalam penelitian ini adalah regresi linear berganda data panel. Data pada penelitian merupakan data sekunder yang diperoleh dari www.idx.co.id.

Hasil penelitian menyimpulkan bahwa *return on equity* dan *operating profit margin* berpengaruh positif dan signifikan terhadap *earning per share*. sedangkan *gross profit margin*, *net profit margin*, dan *debt to equity ratio* tidak berpengaruh signifikan terhadap *earning per share*. Secara simultan *return on equity*, *gross profit margin*, *operating profit margin*, *net profit margin* dan *debt to equity ratio* berpengaruh signifikan terhadap *earning per share*.

Kata kunci : ROE, GPM, OPM, NPM, DER, EPS

ABSTRACT

Avantinus Sinaga, *Analysis of Factors Influencing Earning Per Share in Indonesia's SRI-KEHATI Indexed Companies Listed on the Indonesia Stock Exchange for the 2016-2021 Period.*

This study aims to determine the effect analysis of Return On Equity (ROE), Gross Profit Margin (GPM), Operating Profit Margin (OPM), Net Profit Margin (NPM), and Debt to Equity Ratio (DER) ratios on Earning Per share (EPS) in SRI-KEHATI Indonesia Indexed companies listed on the Indonesia Stock Exchange. In this study there are 6 variables. Earning per share as the dependent variable return on equity, gross profit margin, operating profit margin, net profit margin, and debt to equity ratio as independent variables. The sample in this study was determined using a purposive sampling technique in order to obtain a sample of 17 companies. The analysis technique used in this research is multiple linear regression of panel data. The data in this research is secondary data obtained from www.idx.co.id.

The results of the study conclude that return on equity and operating profit margin have a positive and significant effect on earnings per share. while the gross profit margin, net profit margin, and debt to equity ratio have no significant effect on earnings per share. Simultaneously return on equity, gross profit margin, operating profit margin, net profit margin and debt to equity ratio have a significant effect on earnings per share.

Keywords : ROE, GPM, OPM, NPM, DER, EPS