

ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh *current ratio (CR)*, *debt to equity ratio (DER)*, *net profit margin (NPM)* dan *total asset turn over (TATO)* secara empiris terhadap *earning per share (EPS)*. Penelitian ini merupakan jenis penelitian kausal dan bersifat replikasi terhadap penelitian sebelumnya dengan populasi penelitian adalah perusahaan-perusahaan yang *go public* di BEI selama periode 2009-2011. Pemilihan sampel dilakukan dengan metode *purposive sampling* dan dari 19 perusahaan yang *go public* diperoleh 16 perusahaan sampel. Data yang digunakan adalah data sekunder. Metode statistik yang digunakan adalah regresi linier berganda dengan melakukan uji asumsi klasik terlebih dahulu. Hasil penelitian ini menunjukkan bahwa secara parsial variabel *current ratio (CR)* dan *total asset turn over (TATO)* tidak berpengaruh signifikan terhadap *earning per share (EPS)*, dan variabel *debt to equity ratio (DER)* dan *net profit margin (NPM)* berpengaruh signifikan terhadap *earning per share (EPS)*, serta secara simultan baik variabel *current ratio (CR)*, *debt to equity ratio (DER)*, *net profit margin (NPM)* dan *total asset turn over (TATO)* berpengaruh signifikan terhadap *earning per share (EPS)* pada perusahaan manufaktur di BEI.

Kata-kata kunci : *Current Ratio, Debt To Equity Ratio, Net Profit Margin, Total Asset Turn Over, Earning Per Share.*

ABSTRACT

The purpose of this research is to empirically study the effect of current ratio (CR), debt to equity ratio (DER), net profit margin (NPM), and total asset turn over (TATO) on earning per share (EPS). This research is classified as casual research and replication of former researches. Population of this research are go public firms on BEI during the period of 2009-2011. As the result, from 19 go public firms, 16 are used as the samples of this study. The statistic method being used is multiple linier regression with the model being tested previously in classic assumption. The results of this study indicate that in partial current ratio (CR) and total asset turn over (TATO) no significant effect on earnings per share (EPS), and variable debt to equity ratio (DER) and net profit margin (NPM) significantly the earnings per share (EPS), as well as simultaneously both a variable current ratio (CR), debt-to-equity ratio (DER), net profit margin (NPM) and total asset turnover (TATO) significant effect on earnings per share (EPS) on manufacturing companies on the Stock Exchange.

Key Word : Current Ratio, Debt To Equity Ratio, Net Profit Margin, Total Asset Turn Over, Earning Per Share.