

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *financial leverage*, *net profit margin*, dan laba ditahan terhadap *earning per share* perusahaan. Variabel independen yang digunakan dalam penelitian ini yaitu *financial leverage* yang diukur menggunakan *debt to total asset ratio* (DAR), kemudian *net profit margin* (NPM) dan laba ditahan, sedangkan variabel dependennya adalah *earning per share* (EPS)

Populasi yang digunakan dalam penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2010 – 2014. Sampel dari populasi tersebut dipilih menggunakan metode purposive sampling dimana dari total 46 perusahaan terdaftar dilakukan purposive sampling sehingga menghasilkan total 16 perusahaan yang dijadikan sebagai sampel dasar penelitian. Metode analisis yang digunakan ialah metode regresi linear berganda.

Hasil penelitian yang telah dilakukan menunjukkan bahwa secara parsial baik *Financial Leverage* (DAR), *Net Profit Margin* (NPM), dan laba ditahan berpengaruh signifikan dan positif terhadap *Earning Per Share* (EPS). Terbukti pula bahwa *Financial Leverage* (DAR), *Net Profit Margin* (NPM), dan laba ditahan berpengaruh simultan signifikan dan positif terhadap *Earning Per Share* (EPS)

Kata Kunci : *Financial Leverage*, *Net Profit Margin*, Laba ditahan, dan *Earning Per Share*



UNIVERSITAS
MERCU BUANA

ABSTRACT

This study aims to determine the effect of financial leverage, net profit margin, and retained earnings to earnings per share of the company. Independent variables used in this research is financial leverage as measured by debt to total assets ratio (DAR), the net profit margin (NPM) and retained earnings, while the dependent variable is earnings per share (EPS)

The population used in this study is the property and real estate company listed on the Indonesia Stock Exchange period 2010 - 2014. The sample from the population selected using purposive sampling method in which the total 46 listed companies do purposive sampling resulting in a total of 16 companies were used as a sample basic research. The analytical method used is multiple linear regression method.

Results of research have shown that partially both Financial Leverage (DAR), Net Profit Margin (NPM), and retained earnings significant and positive impact on the Earning Per Share (EPS). It was determined that the Financial Leverage (DAR), Net Profit Margin (NPM), and retained earnings simultaneous effect significant and positive impact on Earning Per Share (EPS).

Keywords: Financial Leverage, Net Profit Margin, retained earnings, and Earning Per Share

