

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR) dan *Debt to Equity Ratio* (DER) terhadap *Earning Per Share* (EPS) pada perusahaan Sub Sektor Perkebunan yang terdaftar di Bursa Efek Indonesia periode 2010-2014.

Desain penulisan yang digunakan adalah penelitian kausal. Dengan pemilihan sampel menggunakan *purposive sampling* didapatkan 9 sampel perusahaan yang memenuhi kriteria dan total 45 sampel selama periode pengamatan. Data yang digunakan dalam penelitian ini adalah studi kepustakaan, yang diperoleh dari www.idx.co.id dan data sekunder. Metode analisis dari penelitian ini menggunakan data panel. Hasil dari penelitian ini menunjukkan bahwa koefisien determinasi (R^2) bernilai sebesar 20,45% sedangkan sisanya 70,55% dipengaruhi oleh faktor lain diluar penelitian.

Current Ratio (CR) berpengaruh positif dan signifikan terhadap *Earning Per Share* (EPS) pada perusahaan Sub Sektor Perkebunan yang tercatat di BEI periode 2010-2014. *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap *Earning Per Share* (EPS) pada perusahaan Sub Sektor Perkebunan yang tercatat di BEI periode 2010-2014.

Kata Kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Earning Per Share* (EPS)

UNIVERSITAS
MERCU BUANA

ABSTRACT

This research aims to determine the effect of Current Ratio (CR) and Debt to Equity Ratio (DER) towards Earning Per Share (EPS). The object of this research is the Plantation Sector Sub Companies listed in Indonesia Stock Exchange period 2010-2014.

The research design is using casual research. The researcher used sampling purposive method to obtain 9 samples of company that meet the criteria and a total of 45 samples during the observation period. The data that used in this research is literature study, which was obtained from www.idx.co.id and secondary data. The researcher also used panel data as a method of this research. The result of this research showed that value of coefficient of determination (R²) reached 20,45% while 70,55% as its rest could be explained by other factors outside of the research model.

Current Ratio (CR) positive and significant effect on the Earning Per Share (EPS) at the Plantation Sector Sub companies listed on IDX in 2010-2014. Debt to Equity Ratio (DER) has no effect on the Earning Per Share (EPS) at the Plantation Sector Sub companies listed on IDX in 2010-2014.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), and Earning Per Share (EPS)

UNIVERSITAS
MERCU BUANA