

ABSTRACT

This study aims to examine and analyze the effect of profitability, Liquidity, Company Size and Tax on Capital Structure on Consumer Goods Industry listed on the Indonesia Stock Exchange period 2015. This study uses causal associative methode and multiple linear regression analysis techniques aided by SPSS 21. Data analysis model uses multiple regression, t test and test of classical assumption, with sample used amounted to 23 companies of consumer goods industry. Based on the results showed that profitability has positive and significant effect on the earning per share, financial leverage has no significant effect on the earning per share, and the last firm size have positive significant effect on earning per share.

Keywords: profitability, financial leverage, firm size, earning per share



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ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh profitabilitas, likuiditas, ukuran perusahaan dan pajak terhadap struktur modal pada Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia periode 2015. Penelitian ini menggunakan metode asosiatif kausal dan teknik analisis regresi linear berganda dibantu dengan program SPSS 21. Model analisis data yang digunakan adalah regresi berganda, dengan jumlah sampel penelitian yang digunakan sebanyak 23 perusahaan industri barang konsumsi. Berdasarkan hasil olah data, diperoleh hasil bahwa profitabilitas berpengaruh positif terhadap earning per share, financial leverage tidak berpengaruh terhadap earning per share, dan terakhir ukuran perusahaan berpengaruh positif terhadap earning per share.

Kata kunci: profitabilitas, financial leverage, ukuran perusahaan, earning per share

