

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh rasio keuangan, ukuran perusahaan, dan arus kas operasi terhadap laba per saham (EPS) pada perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia pada 2010-2013. Data penelitian adalah data laporan keuangan tahunan (1 Januari 2010 - 31 Desember tahun 2013). Metode sampling yang digunakan adalah purposive sampling. Metode analisis data menggunakan metode regresi linier berganda. Hasil penelitian menunjukkan bahwa profitabilitas (ROE), likuiditas (CR), *leverage* (DER), ukuran, dan arus kas operasi secara bersama-sama (simultan) berpengaruh signifikan terhadap EPS. Secara parsial, pengujian menunjukkan bahwa semua variabel bebas berpengaruh signifikan terhadap EPS. Di antara Variabel independen, hanya DER yang memiliki hubungan negatif dengan EPS.

Kata kunci : *Return On Equity (ROE), Current Ratio (CR), Debt to Equity Ratio (DER), Size, Cashflow Operating, Earning Per Share (EPS)*



ABSTRACT

This study aims to examine and analyze the influence of financial ratios, company size, and operating cash flow to earning per shares (EPS) on consumer goods companies listed in Indonesia Stock Exchange in 2010-2013. The research data is the data of annual financial statements (January 1, 2010 - 31 December 2013). The sampling method used is purposive sampling. Methods of data analysis in this study using multiple linear regression method. The results showed that profitability (ROE), liquidity (CR), Leverage (DER), size, and Operating Cash flow together (simultaneously) significantly affect the EPS. Partially, The test showed that all independent variables have significant influence to EPS. Among independent Variables, only DER which has negative relation to EPS.

Keywords: *Return on Equity (ROE), Current Ratio (CR), Debt to Equity Ratio (DER), Size, Operating Cash flow, Earning Per Share (EPS)*

