

Pengaruh *Leverage*, *Current Ratio* Dan Ukuran Perusahaan Terhadap *Earning Per Share* (Eps) Pada Perusahaan LQ45 Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2018

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Leverage*, *Current Ratio* dan Ukuran perusahaan terhadap *Earning Per Share* (EPS), didalam penelitian ini digunakan sebanyak 20 perusahaan yang berada didalam perusahaan LQ45 di Bursa Efek Indonesia. Jenis data yang digunakan adalah data sekunder yang diperoleh dari Indonesia *stock exchange (idx)*, *Indonesian Capital Market Directory* (ICMD), dan www.idx.co.id. dari tahun 2014 sampai dengan 2018. pada penelitian ini digunakan dua kategori variabel. Pertama variabel dependen yaitu *Earning Per Share* (EPS). Kedua variabel independen terdiri dari *Leverage*, *Current Ratio* Dan Ukuran Perusahaan, proses pengujian hipotesis dilakukan dengan menggunakan analisis regresi panel, dan pengujian t-statistik. Berdasarkan hasil pengujian hipotesis ditemukan bahwa *Leverage* dan ukuran perusahaan tidak berpengaruh positif dan signifikan terhadap *Earning Per Share* (EPS) pada perusahaan LQ45 yang terdaftar di Bursa Ffek Indonesia, sedangkan *Current Ratio* berpengaruh terhadap *Earning Per Share* (EPS) pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia.

Kata kunci: *Leverage*, *Current Ratio* dan Ukuran perusahaan terhadap *Earning Per Share* (EPS).

The Effect of Leverage, Current Ratio and Company Size on Earning Per Share (Eps) in LQ45 Companies Listed in Indonesia Stock Exchange 2014-2018

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ABSTRACT

This study aims to determine the effect of Leverage, Current Ratio and Company Size on Earning Per Share (EPS). This study uses 20 companies that are in the Lq45 company on the Indonesia Stock Exchange. The type of data used is secondary data obtained from the Indonesian stock exchange (idx), Indonesian Capital Market Directory (ICMD), and www.idx.co.id. from 2014 to 2018. in this study two categories of variables were used. The first dependent variable is Earning Per Share (EPS). The two independent variables consist of Leverage, Current Ratio and Company Size, the hypothesis testing process is carried out using panel regression analysis, and t-statistical testing. Based on the results of hypothesis testing, it was found that Leverage and company size had no positive and significant effect on Earning Per Share (EPS) at the LQ45 company listed on the Indonesian Stock Exchange, while the Current Ratio had an effect on Earning Per Share (EPS) in the LQ45 company listed in Indonesia stock exchange.

Keywords: Financial Leverage, Current Ratio and Company Size to Earning Per Share (EPS)