ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris tentang: *Current Ratio* (CR), *Debt To Equity Ratio* (DER) dan *Return On Equity* (ROE) terhadap tingkat signifikansi *Earning Per Share*. Penelitian ini tergolong penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2018. Peneliti menentukan jumlah sampel perusahaan yang diambil dengan kriteria tertentu (teknik purposive sampling). Metode analisis yang digunakan adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa (1) *Current Ratio* tidak berpengaruh terhadap *Earning Per Share*. (2) *Debt To Equity Ratio* berpengaruh positif terhadap *Earning Per Share*. (3) *Return On Equity* berpengaruh positif terhadap *Earning Per Share*. Dalam penelitian ini disarankan: Pada peneliti selanjutnya diharapkan dapat lebih memperpanjang periode penelitian terhadap *Earning Per Share*. Pada peneliti sealnjutnya diharapkan dapat menambah jumlah variabel bebas (*Current Ratio* (CR), *Debt To Equity Ratio* (DER) dan *Return On Equity* (ROE) terhadap variabel terikat (*Earning Per Share*) selain dari variabel bebas tersebut. Pada penelitian selanjutnya bisa untuk mencoba pada sektor lain perusahaan yang terdaftar di BEI.

Kata kunci : : *Current Ratio* (CR), *Debt To Equity Ratio* (DER) dan *Return On Equity* (ROE), *Earning Per Share* (EPS).

ABSTRACT

This study aims to obtain empirical evidence about: Current Ratio (CR), Debt To Equity Ratio (DER) and Return On Equity (ROE) on the level of significance of Earning Per Share. This research is classified as quantitative research. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. The researcher determines the number of company samples taken with certain criteria (purposive sampling technique). The analytical method used is multiple regression analysis. The results showed that (1) Current Ratio did not affect Earning Per Share. (2) Debt To Equity Ratio has a positive effect on Earning Per Share. (3) Return On Equity has a positive effect on Earning Per Share. In this study it is suggested: The next researcher is expected to further extend the period of research on Earning Per Share. The next researcher is expected to be able to increase the number of independent variables (Current Ratio (CR), Debt To Equity Ratio (DER) and Return On Equity (ROE) to the dependent variable (Earning Per Share) in addition to these independent variables. in other sectors companies listed on the IDX.

Keywords: Current Ratio (CR), Debt To Equity Ratio (DER) and Return On Equity (ROE), Earning Per Share (EPS).