

ABSTRAK

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“PENGARUH RETURN ON EQUITY, DEBT TO ASSET RATIO DAN NET PROFIT MARGIN TERHADAP EARNING PER SHARE PADA INDEKS KOMPAS 100 TAHUN 2016–2020”

Pada penelitian ini, peneliti melakukan analisis untuk mengamati dan menguji pengaruh *Return On Equity*, *Debt to Asset Ratio* dan *Net Profit Margin* terhadap *Earning Per Share* pada Indeks Kompas 100 yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan metode *purposive sampling* dan memperoleh sampel sebanyak 36 perusahaan periode 2016–2020 atau sebanyak 180 observasi dari *S&P Capital IQ*, situs resmi Bursa Efek Indonesia dan situs resmi perusahaan. Peneliti menggunakan regresi linear berganda dengan menggunakan perangkat lunak statistik SPSS 25. Variabel dependen pada penelitian ini adalah *Earning Per Share*. Sedangkan, Variabel independen yang terdiri dari variabel *Return On Equity*, *Debt to Asset Ratio* dan *Net Profit Margin*. Dari hasil pengujian ini membuktikan bahwa *Return on Equity* (ROE) berpengaruh positif signifikan terhadap *Earning per Share* (EPS), *Debt to Asset Ratio* (DAR) berpengaruh negatif dan tidak signifikan terhadap *Earning per Share* (EPS) dan *Net Profit Margin* (NPM) berpengaruh positif namun tidak signifikan terhadap *Earning per Share* (EPS).

Kata Kunci : *Return On Equity*, *Debt to Asset Ratio*, *Net Profit Margin*, *Earning Per Share*.

ABSTRACT

“THE EFFECT OF RETURN ON EQUITY, DEBT TO ASSET RATIO AND NET PROFIT MARGIN ON EARNINGS PER SHARE ON KOMPAS 100 INDEX 2016–2020”

In this study, researchers conducted an analysis to observe and test the effect of Return On Equity, Debt to Asset Ratio and Net Profit Margin on Earning per Share in Kompas 100 Index listed on the Indonesia Stock Exchange. This study uses a purposive sampling method and obtains a sample of 36 companies for the 2016–2020 period or as many as 180 observations from S&P Capital IQ, the official website of the Indonesia Stock Exchange and the company's official website. The researcher used multiple linear regression using SPSS 25 statistical software. The dependent variable in this study was firm value which was measured using Earning Per Share (EPS). And the independent variables consist of Return On Equity, Debt to Asset Ratio and Net Profit Margin variables. From the results of this test, it proves that Return on Equity (ROE) has a significant positive effect on Earning per Share (EPS), Debt to Asset Ratio (DAR) has a negative and insignificant effect on Earning per Share (EPS) and Net Profit Margin (NPM) has a positive but not significant effect on Earning per share (EPS).

Keywords : *Return On Equity, Debt to Asset Ratio, Net Profit Margin, Earning Per Share.*