

ABSTRAKSI

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PENGARUH *RETURN ON ASSET* (ROA) DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP *EARNING PER SHARE* (EPS) PADA SUB SEKTOR SEMEN, KERAMIK, KACA DAN PORSELIN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2017-2020.

Skripsi. Program studi akuntansi 2022

Kata kunci : *Return On Asset* (ROA), *Debt To Equity Ratio* (DER), Terhadap *Earning Per Share* (EPS)

(xii + 122 + lampiran)

Penelitian ini bertujuan untuk menganalisis dan menentukan pengaruh terhadap *Return On Asset* (ROA), *Debt To Equity Ratio* (DER), Terhadap *Earning Per Share* (EPS) perusahaan semen, keramik, kaca dan porselin di Bursa Efek Indonesia Tahun 2017-2020. variabel independen dalam penelitian ini adalah *Return On Asset* (ROA), *Debt To Equity Ratio* (DER) adalah *Earning Per Share* (EPS).

Teknik pengumpulan sampel yang digunakan dalam penelitian ini adalah Teknik Purposive Sampling dan diperoleh 5 perusahaan dan 4 tahun penelitian. Analisis data menggunakan uji asumsi klasik dan analisis regresi berganda dengan uji statistik pengujian hipotesis dan menggunakan software SPSS 25.

Hasil ini menunjukan secara parsial bahwa *Return On Asset* (ROA) berpengaruh signifikan terhadap *Earning Per Share* (EPS), *Debt To Equity Ratio* (DER) berpengaruh signifikan terhadap *Earning Per Share* (EPS). Secara Simultan *Return On Asset* (ROA) dan *Debt To Equity Ratio* (DER) berpengaruh signifikan terhadap *Earning Per Share* (EPS).

ABSTRACTION

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THE EFFECT OF *RETURN ON ASSET (ROA)* AND *DEBT TO EQUITY RATIO (DER)* ON *EARNINGS PER SHARE (EPS)* IN THE CEMENT, CERAMIC, GLASS AND PORCELAIN SUB SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) 2017-2020.

Essay. Accounting study program 2022

Keywords : *Return On Asset (ROA)*, *Debt To Equity Ratio (DER)*, *Earning Per Share (EPS)*

(xii + 122 + attachment)

This study aims to analyze and determine the effect on *Return On Asset (ROA)*, *Debt To Equity Ratio (DER)*, on *Earning Per Share (EPS)* of cement, ceramic, glass and porcelain companies on the Indonesia Stock Exchange in 2017-2020. The independent variable in this study is *Return On Assets (ROA)*, *Debt To Equity Ratio (DER)* is *Earning Per Share (EPS)*.

The sampling technique used in this research is the purposive sampling technique and obtained 5 companies and 4 years of research. Data analysis using classical assumption test and multiple regression analysis with hypothesis statistical test and using SPSS 25 software.

These results partially show that *Return On Asset (ROA)* has a significant effect on *Earning Per Share (EPS)*, *Debt To Equity Ratio (DER)* has a significant effect on *Earning Per Share (EPS)*. Simultaneously *Return On Asset (ROA)* and *Debt To Equity Ratio (DER)* have a significant effect on *Earning Per Share (EPS)*.