ABSTRAK

Penelitian ini bertujuan dalam menganalisis dan menguji Pengaruh *Financial Leverage, Return On Asset*, *Net Profit Margin,* dan *Current Ratio* terhadap *Earning Per Share* di perusahaan manufaktur yan pada BEI tahun 2016-2019. Pendekatan penelitian yang dipakai di penelitian ini yaitu metode pendekatan kuantitatif. Penelitian ini memakai populasi sebanyak 174 perusahaan, lalu dilakukan pengambilan kriteria pada sampel melalui teknikkpurposive sampling maka didapatkan sampel penelitian sejumlah 55 perusahaan. Teknik penjabaran data yang dipakai pada penelitian ialah yakni analisia regresi linier berganda, koefisien determinasi, uji F serta uji T. Hasil analisis memndapatkan bahwa variabel fundamental *(NPM*,*ROA*,*CR*) secara simultan berpengaruh terhadap *Earning Per Share* kecuali *Financial Leverage*.

Key Words*: Earning Per Share (EPS), Financial Leverage, Return On Asset (ROA), Net Profit Margin (NPM), Current Ratio (CR).*

ABSTRACT

The purpose of this study is to test and analyze the effect of Financial Leverage, Return On Assets, Net Profit Margin, and Current Ratio on Earning Per Share in manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2019. The research approach used in this research is the quantitative approach method. The population used in this study were 174 companies, and then the criteria were taken with the purposive sampling technique, so the research sample was obtained as many as 55 companies. In this study, the data elaboration technique used is multiple linear regression analysis, the coefficient of determination, the F test and the T test. The results of the analysis show that the fundamental variables (ROA, NPM, CR) simultaneously affect Earning Per Share except for Financial Leverage,

Key Words: *Earning Per Share (EPS), Financial Leverage, Return On Asset (ROA), Net Profit Margin (NPM),Current Ratio (CR)*