

ABSTRAK
PENGARUH UKURAN PERUSAHAAN, *CURRENT RATIO* DAN *RETURN ON EQUITY*
TERHADAP *EARNING PERSHARE* PADA PERUSAHAAN SUBSEKTOR
PERDAGANGAN BESAR DAN PERDAGANGAN
KECIL YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2017-2021

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh ukuran perusahaan, current ratio dan return on equity terhadap earning per share pada perusahaan subsektor perdagangan besar dan perdagangan kecil yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Metode penelitian yang digunakan dalam penelitian ini menggunakan metode penelitian kuantitatif dengan jenis penelitian deskriptif kuantitatif yaitu explanatory research. Populasi penelitian ini adalah seluruh perusahaan subsektor perdagangan besar dan perdagangan kecil yang terdaftar di Bursa Efek Indonesia yang berjumlah 61 perusahaan. Sampel dalam penelitian ini adalah 32 perusahaan dengan menggunakan teknik purposive sampling. Metode analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian uji f dimana $f_{hitung} 370.640 > f_{tabel} 2,66$ dengan tingkat signifikan $< 0,05$ menunjukkan bahwa ukuran perusahaan, current ratio dan return on equity berpengaruh signifikan terhadap earning per share pada perusahaan subsektor perdagangan besar dan perdagangan kecil tercatat di Bursa Efek Indonesia Periode 2017-2021. Hasil penelitian uji t dimana firm size dan current ratio berpengaruh positif dan signifikan terhadap earning per share, sisa return on equity tidak berpengaruh terhadap earning per share. Hasil analisis koefisien determinasi diperoleh nilai Adjusted R² sebesar 0,912, artinya variasi variabel Firm Size, Current Ratio dan Return on Equity sebesar 91,2%, sedangkan sisanya sebesar 8,8% dijelaskan oleh variabel lain.

Kata Kunci: Ukuran Perusahaan, Current Ratio, Return on Equity, Earning Per Share

ABSTRACT
THE EFFECT OF COMPANY SIZE, CURRENT RATIO AND RETURN ON EQUITY
ON EARNING PERSHARE IN WHOLESALE AND TRADING SUBSECTOR
COMPANIES SMALL LISTED ON THE STOCK EXCHANGE
INDONESIA PERIOD 2017-2021

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The purpose of this research is to investigate and evaluate the impact of firm size, current ratio, and return on equity on profits per share in major trading and small trading sub-sector companies listed on the Indonesia Stock Exchange from 2017 to 2021. This study employs a quantitative research approach using a sort of quantitative descriptive research known as explanatory research. This study's population consisted of 61 businesses from the Indonesia Stock Exchange's major trading and small trading sub-sector. Purposive sampling was used to choose 32 firms for this investigation. Multiple linear regression was employed to analyze the data. The findings of the f test study, where $f_{count} 370,640 > f_{table} 2.66$ with a significant level of 0.05, show that company size, current ratio, and return on equity have a significant effect on earnings per share in large trading and small trading sub-sector companies listed on the Indonesia stock exchange from 2017 to 2021. The findings of the t-test analysis show that although business size and current ratio have a positive and substantial influence on profits per share, remaining return on equity has no effect. The coefficient of determination analysis yielded an Adjusted R² value of 0.912, indicating that the differences in Firm Size, Current Ratio, and Return on Equity account for 91.2 percent of the variance, with the remaining 8.8 percent explained by other factors.

Keywords: Company Size, Current Ratio, Return on Equity, Earnings Per Share.