

Analisis Sales Growth, Earning Per Share, dan Price Earnings Ratio Perusahaan yang Menggunakan dan Tidak Menggunakan Employee Stock Ownership Program

Abstrak

Penelitian ini bertujuan untuk : 1) Menguji dan menganalisis Pengaruh Sales Growth, Earning Per Share, Price Earning Ratio, Kinerja Keuangan berpengaruh terhadap Inflasi pada Perusahaan Manufaktur yang terdaftar pada Bursa Efek Indonesia tahun 2020-2022 2) Menguji dan menganalisis Pengaruh Sales Growth, Earning Per Share, Price Earning Ratio, Kinerja Keuangan berpengaruh terhadap perusahaan manufaktur yang menerapkan Employee Stock Ownership Program yang terdaftar pada Bursa Efek Indonesia tahun 2020-2022. Sampel Perusahaan yang digunakan terdiri dari 40 perusahaan Manufaktur yang secara konsisten menerbitkan laporan keuangan selama tahun penelitian. Data yang digunakan dalam penelitian ini diperoleh dari situs resmi Badan Pusat Statistik dan situs resmi Bursa Efek Indonesia. Penelitian ini menggunakan analisis Structural Equation Modelling-Partial Least Square (SEM-PLS) dengan bantuan program SmartLPS 3.0. Hasil penelitian ini menunjukkan bahwa : 1) Sales Growth, Price Earning Ratio, Kinerja Keuangan berpengaruh terhadap Inflasi 2) Kinerja Keuangan berpengaruh terhadap *Employee Stock Ownership Program*

Abstract

This Research was aimed to : 1) Test and analyze the effect of Sales Growth, Earning Per Share, Price Earning Ratio, Financial Performance on Inflation in Manufacturing Companies listed in the Indonesian Stock Exchange in 2020-2022. 2) Test and analyze the effect of Sales Growth, Earning Per Share, Price Earning Ratio, Financial Performance was effected Manufacturing Companies that implement Employee Stock Ownership Program which are listed in the Indonesian Stock Exchange in 2020-2022. Sample of research that use was 40 companies which consistenly publish Financial Statement during the year of research. The data used in this research was obtained from the official website of Central Statistics Agency and the Official website of the Indonesian Stock Exchange. This research uses Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis with the help of the SmartLPS 3.0 program. The results of this research show that : 1) Sales Growth, Price Earning Ratio, Financial Performance does effect the Inflation. 2 Financial Performance does Effect the Employee Stock Ownership Program.

Keywords : *Sales Growth, Inflasi, Employee Stock Ownership Program(ESOP), Earning Per Share, Price Earning Ratio(PER)*