

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui analisis Pengaruh Debt Equity Ratio (DER), Total Assets (TATO) dan Current Ratio (CR) terhadap Earning Per Share (Studi pada Perusahaan Pertambangan dan Logam dan Mineral Lainnya yang Terdaftar di Bursa Efek Indonesia). Penelitian ini merupakan penelitian kuantitatif dengan pendekatan survei. Jumlah populasi dan sampel sebanyak 9 perusahaan selama 4 tahun pengamatan. Teknik analisis yang digunakan adalah analisis regresi linier berganda dengan hasil penelitian menunjukkan bahwa *Debt to Total Equity Ratio* (DER) terhadap *Earning Per Share* (EPS) menunjukkan hubungan yang positif signifikan. *Tottal Asset Turn Over* (TATO) terhadap *Earning Per Share* (EPS) menunjukkan hubungan yang positif signifikan. *Current* (CR) terhadap *Earning Per Share* (EPS) menunjukkan hubungan yang positif signifikan. Nilai *Adjusted R Square* sebesar 0,369 atau 36,9% sedangkan sisanya dipengaruhi oleh variabel lain diluar model.

Kata kunci : *Debt to Total Equity Ratio* (DER), *Tottal Asset Turn Over* (TATO), *Current* (CR), *Earning Per Share* (EPS).

ABSTRACT

The purpose of this study was to determine analisis Pengaruh Debt Equity Ratio (DER), Total Assets (TATO) and the Current Ratio (CR) of the Earning Per Share (Study on Mining and Metals Company and Other Minerals Listed on the Indonesia Stock Exchange). This research is a quantitative research survey. Total population and a sample of 9 companies for 4 years of observation . The analysis technique used is multiple linear regression analysis with the results showed that the Total Debt to Equity Ratio (DER) on Earning Per Share (EPS) showed a significant positive relationship. Tottal Asset Turn Over (TATO) on Earning Per Share (EPS) showed a significant positive relationship. Current (CR) on Earning Per Share (EPS) showed a significant positive relationship. Value Adjusted R Square of 0.369 or 36.9 % while the rest influenced by other variables outside the model

Keywords : Debt to Total Equity Ratio (DER), Tottal Asset Turn Over (TATO), Current (CR), Earning Per Share (EPS).