

PENGARUH HUTANG TERHADAP *EARNING PER SHARE* PADA
PERUSAHAAN MANUFAKTUR BIDANG BARANG KONSUMSI YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2013-2015

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ABSTRAKSI

Penelitian ini bertujuan untuk membuktikan pengaruh *Short Term Debt* dan *Long Term Debt* terhadap *Earning Per Share* pada perusahaan manufaktur bidang barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013 sampai periode 2015 terdapat 34 perusahaan. Data dalam penelitian ini adalah data sekunder, berupa laporan keuangan. Teknik analisis data yang digunakan adalah regresi berganda. Hasil penelitian menunjukkan bahwa *Short Term Debt* dan *Long Term Debt* secara bersama-sama berpengaruh signifikan terhadap *Earning Per Share*. Secara parsial variabel *Short Term Debt* berpengaruh positif dan signifikan terhadap *Earning Per Share* dan variabel *Long Term Debt* tidak berpengaruh terhadap *Earning Per Share*.

Kata kunci: *Short Term Debt*, *Long Term Debt*, *Earning Per Share*.

THE EFFECT OF DEBT ON EARNING PER SHARE IN MANUFACTURING
COMPANIES IN THE FIELD OF CONSUMER GOODS LISTED ON
INDONESIA STOCK EXCHANGE 2013-2015

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ABSTRACT

This study aims to prove the effect of Short Term Debt and Long Term Debt on Earning Per Share in consumer goods manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2015. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2013 to 2015 there are 34 companies. The data in this study are secondary data, in the form of financial statements. The data analysis technique used is multiple regression. The results provides that Short Term Debt and Long Term Debt had a significant effect on Earning Per Share. Partially, the Short Term Debt variable has a positive and significant effect on Earning Per Share and the Long Term Debt variable has no effect on Earning Per Share.

Keywords : Short Term Debt, Long Term Debt, Earning Per Share.