

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan yang mencakup *current ratio*, *total asset turnover ratio*, *debt to equity ratio*, dan ukuran perusahaan terhadap *earning per share*. Populasi dalam penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar dalam Bursa Efek Indonesia. Teknik pengumpulan data dalam penelitian ini menggunakan data sekunder yang diperoleh dari *website* Bursa Efek Indonesia dan *website* masing – masing perusahaan. Metode pengambilan sampel yang digunakan yaitu *purposive sampling* sebanyak 45 perusahaan. Metode analisis data pada penelitian yaitu dengan analisis regresi linear berganda menggunakan *software* program IBM *Statistical Package for Social Sciences* (SPSS) versi 25. Hasil penelitian menunjukkan bahwa *total asset turnover ratio*, *debt to equity ratio*, dan ukuran perusahaan berpengaruh terhadap *earning per share*. Sedangkan, *current ratio* tidak berpengaruh terhadap *earning per share*.

Kata kunci : *Current Ratio*, *Debt to Equity Ratio*, *Earning Per Share*, *Total Asset Turnover Ratio*, Ukuran Perusahaan

ABSTRACT

This research aims to examine the effect of financial performance which includes the current ratio, total asset turnover ratio, debt to equity ratio, and firm size on earnings per share. The population in this research are property and real estate companies listed on the Indonesia Stock Exchange. The data collection technique in this research uses secondary data obtained from the Indonesian Stock Exchange website and the websites of each company. The sampling method used was purposive sampling of 45 companies. The data analysis method in the research is multiple linear regression analysis using the IBM Statistical Package for Social Sciences (SPSS) version 25 software program. The research results show that total asset turnover ratio, debt to equity ratio, and firm size have an effect on earnings per share. Meanwhile, the current ratio has no effect on earning per share.

Keywords: *Current Ratio, Debt to Equity Ratio, Earning Per Share, Firm Size, Total Asset Turnover Ratio*