

PENGARUH LIKUIDITAS, PERTUMBUHAN PENJUALAN, UKURAN PERUSAHAAN, DAN PERPUTARAN MODAL KERJA TERHADAP EARNING PER SHARE PERUSAHAAN SUB SEKTOR RETAIL TRADE YANG TERDAFTAR DI BEI TAHUN 2014-2018

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ABSTRAK

Sasaran dari telaah ini guna melihat bagaimana aspek keuangan terhadap *earning per share* perusahaan sub sektor *Retail Trade* di BEI tahun 2014 - 2018. Penelitian ini menerapkan teknik *purposive sampling* guna menarik sampel penelitian, ketentuan yakni perusahaan *Retail Trade* yang terdaftar di BEI, perusahaan *Retail Trade* dimana total asetnya diatas 100 miliar pada akhir tahun 2018 dan perusahaan *Retail Trade* yang mempunyai rata-rata tren *earning per share* negatif tahun 2014 - 2018. Didapat sampel sebanyak 7 perusahaan dari 19 perusahaan *Retail Trade* dengan pertimbangan tahunan. Data sekunder adalah data dari telaah ini berupa laporan keuangan yang diakses dan diunduh melalui situs resmi BEI serta program SPSS 16.0 *for Windows* yang digunakan untuk mengolah data telaah ini. Melalui telaah yang dilaksanakan didapat hasil bahwa likuiditas, pertumbuhan penjualan, ukuran perusahaan, dan perputaran modal kerja memiliki pengaruh yang positif secara signifikan terhadap *earning per share* perusahaan *Retail Trade* berpengaruh terhadap *earning per share*.

Kata kunci: Rasio Keuangan, *Earning Per Share*, Perusahaan *Retail Trade*.

**THE EFFECT OF LIQUIDITY, SALES GROWTH, COMPANY SIZE,
AND WORKING CAPITAL ROUND OF EARNING PER SHARE
COMPANIES OF RETAIL TRADE SUB SECTORS
WHICH LISTED ON BEI IN 2014-2018**

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ABSTRACT

The purpose of this study is to find out how the financial aspects of earnings per share of the Retail Trade sub-sector companies on the Stock Exchange in 2014 - 2018. This study applies a purposive sampling technique to draw research samples, the provisions of Retail Trade companies listed on the Stock Exchange, Retail Trade companies where total assets above 100 billion at the end of 2018 and Retail Trade companies that have an average negative earning per share trend in 2014 - 2018. From 20 Retail Trade companies, a sample of 7 companies is obtained with annual consideration. Secondary data is data from this study in the form of financial reports that are accessed and downloaded through the IDX official website and the SPSS 16.0 for Windows program that is used to process this study data. Through the analysis carried out, the results show that liquidity, sales growth, company size, and working capital turnover have a significant positive effect on earnings per share of Retail Trade companies affecting earnings per share.

Keywords: *Financial Ratios, Earning Per Share, Retail Trade Companies*

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