

ABSTRAK

Skripsi dengan judul “Pengaruh Profitabilitas, Likuiditas dan Solvabilitas Terhadap *Earning Per Share* PT. Charoen Pokphand Indonesia Tbk.” yang ditulis oleh Ikhwan Ali Baktiawan, NIM. 17402163615, Pembimbing Dr. H. Mashudi, M.Pd.I

Penelitian ini dilatar belakangi oleh semakin berkembangnya minat masyarakat untuk berinvestasi saham di perusahaan yang listing di Jakarta Islamic Index. Masyarakat dalam berinvestasi saham, menginginkan *earning pers share* yang diberikan oleh perusahaan kepada pemegang saham semakin meningkat, oleh sebab itu perusahaan harus meningkatkan kinerja perusahaan dalam perubahan *earning per share* diantaranya yaitu, profitabilitas, likuiditas, dan solvabilitas perusahaan.

Rumusan masalah dalam penelitian ini adalah (1) Apakah rasio profitabilitas berpengaruh terhadap *earning per share* pada PT Charoen Pokphand Indoensia Tbk, (2) Apakah rasio likuiditas berpengaruh terhadap *earning per share* pada PT Charoen Pokphand Indoensia Tbk, (3)Apakah rasio solvabilitas berpengaruh terhadap *earning per share* pada PT Charoen Pokphand Indoensia Tbk, (4)Apakah rasio profitabilitas, likuiditas, solvabilitas dan secara bersama-sama berpengaruh terhadap *earning per share* pada PT Charoen Pokphand Indoensia Tbk

Tujuan masalah dalam penelitian ini adalah, (1)Untuk menguji pengaruh signifikan profitabilitas perusahaan terhadap variabel *earning per share* PT. Charoen Pokphand Indonesia Tbk, (2)Untuk menguji pengaruh signifikan likuiditas perusahaan terhadap variabel *earning per share* PT. Charoen Pokphand Indonesia Tbk, (3)Untuk menguji pengaruh signifikan solvabilitas perusahaan terhadap variabel *earning per share* PT. Charoen Pokphand Indonesia Tbk, (4) Untuk menguji pengaruh signifikan profitabilitas, likuiditas, dan solvabilitas terhadap variabel *earning per share* PT. Charoen Pokphand Indonesia Tbk.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif dengan jenis penelitian asosiatif. Pengambilan sampel dengan menggunakan Teknik *purposive sampling*. Jenis data yang digunakan adalah data data sekunder yang diperoleh dari laporan keuangan triwulanan yang diakses dari *Yahoo* pada periode 2012-2019. Pada penelitian ini menggunakan uji analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa: (1)Terdapat pengaruh positif dan signifikan antara variabel profitabilitas terhadap *earning per share* di PT Charoen Pokphand Indonesia Tbk, (2)Tidak terdapat pengaruh dan tidak signifikan antara variabel likuiditas terhadap *earning per share* di PT Charoen Pokphand Indonesia Tbk, (3)Tidak terdapat pengaruh dan tidak signifikan antara variabel solvabilitas terhadap *earning per share* di PT Charoen Pokphand Indonesia Tbk, (4)Secara simultan atau bersama-sama menunjukkan ketiga variabel independen terhadap variable dependen menunjukkan hasil bahwa profitabilitas, likuiditas, dan solvabilitas berpengaruh signifikan terhadap *earning per share*.

Kata Kunci: Profitabilitas, Likuiditas, dan Solvabilitas, Terhadap *Earning Per Share*

ABSTRACT

Thesis with the title "The Effect of Profitability, Liquidity and Solvency on Earning Per Share PT. Charoen Pokphand Indonesia Tbk." written by Ikhwan Ali Baktiawan, NIM. 17402163615, Advisor Dr. H. Mashudi, M.Pd.I

This research is motivated by the growing interest of the public to invest in shares in companies listed on the Jakarta Islamic Index. The public in investing in stocks, wants the earnings per share given by the company to shareholders to increase, therefore the company must improve the company's performance in changing earnings per share including profitability, liquidity, and company solvency.

The problem formulations in this study are (1) Does the profitability ratio affect earnings per share at PT Charoen Pokphand Indonesia Tbk, (2) Does the liquidity ratio affect earnings per share at PT Charoen Pokphand Indonesia Tbk, (3) Does the solvency ratio affect the earnings per share at PT Charoen Pokphand Indonesia Tbk, (4) Does the ratio of profitability, liquidity, solvency and jointly affect earnings per share at PT Charoen Pokphand Indonesia Tbk.

The objectives of the problem in this study are, (1) To examine the significant effect of company profitability on the earning per share variable of PT. Charoen Pokphand Indonesia Tbk, (2) To examine the significant effect of corporate liquidity on the variable earnings per share of PT. Charoen Pokphand Indonesia Tbk, (3) To examine the significant effect of company solvency on the variable earnings per share of PT. Charoen Pokphand Indonesia Tbk, (4) To examine the significant effect of profitability, liquidity, and solvency on the earning per share variable of PT. Charoen Pokphand Indonesia Tbk.

The research method used in this research is quantitative research method with associative research type. Sampling using purposive sampling technique. The type of data used is secondary data obtained from quarterly financial reports accessed from Yahoo in the 2012-2019 period. In this study using multiple linear regression analysis test.

The results of this study indicate that: (1) There is a positive and significant influence between the profitability variables on earnings per share at PT Charoen Pokphand Indonesia Tbk, (2) There is no significant and insignificant effect between the liquidity variables on earnings per share at PT Charoen Pokphand Indonesia Tbk. , (3) There is no significant and insignificant effect between solvency variables on earnings per share at PT Charoen Pokphand Indonesia Tbk, (4) Simultaneously or together, the three independent variables on the dependent variable show that profitability, liquidity, and solvency have an effect significant to earnings per share.

Keywords: *Profitability, Liquidity, and Solvency, Against Earnings Per Share*