

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT TO ASSET RATIO (DAR), AND TOTAL ASSETS TURNOVER (TATO) TO EARNING PER SHARE (EPS)
(Case on PT Indofarma (Persero) Tbk.)

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Guide I: Dewi Permata Sari

Guide II: Adhitya Rahmat Taufiq

The purpose of this research was to determine and analyze the affect of Current Ratio (CR) and Debt to Asset Ratio (DAR) to Total Assets Turnover (TATO), as well as to determine and analyze the affect of Current Ratio (CR), Debt to Asset Ratio (DAR), and Total Assets Turnover (TATO) to Earning Per Share (EPS) at PT Indofarma (Persero) Tbk. The research method used is verification, quantitative research. The analytical technique used is Multiple Liniear Regression Analysis of Two Structural. Based on the research, it is known that simultaneously Current Ratio (CR) and Debt to Asset Ratio (DAR) has an effect to Total Assets Turnover (TATO), then Current Ratio (CR), Debt to Asset Ratio (DAR), and Total Assets Turnover (TATO) has an effect to Earning Per Share (EPS). While partially Current Ratio (CR) has an effect to Total Assets Turnover (TATO), Debt to Asset Ratio (DAR) has an effect to Total Assets Turnover (TATO), Current Ratio (CR) has an effect to Earning Per Share (EPS), Debt to Asset Ratio (DAR) has an effect to Earning Per Share (EPS), and Total Assets Turnover (TATO) has an effect to Earning Per Share (EPS).

Keyword: Current Ratio (CR), Debt to Asset Ratio (DAR), Total Assets Turnover (TATO), dan Earning Per Share (EPS)

ABSTRAK

PENGARUH *CURRENT RATIO* (CR) DAN *DEBT TO ASSET RATIO* (DAR) TERHADAP *EARNING PER SHARE* (EPS) MELALUI *TOTAL ASSETS TURNOVER* (TATO) (Kasus Pada PT Indofarma (Persero) Tbk)

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Pembimbing I: Dewi Permata Sari

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Current Ratio* (CR) dan *Debt to Asset Ratio* (DAR) terhadap *Total Assets Turnover* (TATO), serta untuk mengetahui dan menganalisis pengaruh *Current Ratio* (CR), *Debt to Asset Ratio* (DAR) dan *Total Assets Turnover* (TATO) terhadap *Earning Per Share* (EPS) pada PT Indofarma (Persero) Tbk. Metode penelitian yang digunakan adalah verifikatif dengan penelitian kuantitatif. Teknik analisis yang digunakan adalah Analisis Linier Berganda Dua Struktural. Berdasarkan penelitian diketahui bahwa secara simultan *Current Ratio* (CR) dan *Debt to Asset Ratio* (DAR) berpengaruh terhadap *Total Assets Turnover* (TATO), kemudian *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Total Assets Turnover* (TATO) berpengaruh terhadap *Earning Per Share* (EPS). Sedangkan secara parsial *Current Ratio* (CR) berpengaruh terhadap *Total Assets Turnover* (TATO), *Debt to Asset Ratio* (DAR) berpengaruh terhadap *Total Assets Turnover* (TATO), *Current Ratio* (CR) berpengaruh terhadap *Earning Per Share* (EPS), *Debt to Asset Ratio* (DAR) tidak berpengaruh terhadap *Earning Per Share* (EPS), dan *Total Assets Turnover* (TATO) tidak berpengaruh terhadap *Earning Per Share* (EPS).

Kata Kunci: *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Total Assets Turnover* (TATO), dan *Earning Per Share* (EPS)