

## ABSTRACT

**DEVY MAWALATA / 2000861201129 / 2024 / FACULTY OF ECONOMICS / FINANCIAL MANAGEMENT / THE EFFECT OF *CURRENT RATIO, NET PROFIT MARGIN, TOTAL ASSET TURNOVER* AND *DIVIDEN PAYOUT RATIO* ON *EARNING PER SHARE* AT SUB SECTOR INDUSTRYFOOD AND BEVERAGES ON THE *INDONESIAN STOCK EXCHANGE PERIOD 2018-2022* / 1<sup>st</sup> ADVISOR PROF. DR. HJ. ARNA SURYANI, SE., M.AK, CA, CMA / 2<sup>nd</sup> ADVISOR AHMADI SE, M.M.**

This research was conducted to determine the influence of Current Ratio, Net Profit Margin, Total Asset Turnover, and Dividend Payout Ratio on Earning Per Share simultaneously and partially, as well as what variables influence them. Has the greatest influence on Earning Per Share. The analysis method uses multiple regression analysis, classical test assumptions (normality, multicollinearity, heteroscedasticity, and autocorrelation).

Food and beverage companies are one business sector that continues to experience growth. Along with the increasing population growth in Indonesia, the volume of demand for food and drinks continues to increase as well. The tendency of Indonesian people to enjoy ready-to-eat food has caused many new companies to emerge in the food and beverage sector because they consider the food and beverages industry sector to have profitable prospects both now and in the future.

The data used in this research is secondary data, secondary data is a source that does not directly provide data for data collection. Secondary data is obtained from sources that can support research, including documentation and literature. Apart from that, secondary data can also cause losses, namely varying definitions, differences in these units, and lack of information to verify data.

Simultaneously the Current Ratio, Net Profit Margin, Total Asset Turnover, and Dividend Payout Ratio have a significant effect on Earning Per Share. Partially, the Current Ratio variable has a negative and significant effect on Earning Per Share of -2.058%, Net Profit Margin has a positive and significant effect on Earning Per Share of 5.669%, Total Asset Turnover has a positive and significant effect on Earning Per Share of 2.169%, and Dividend Payout The ratio has a negative and significant effect on Earning Per Share of -2.638%.

The conclusion of this research shows that the Current Ratio and Dividend Payout Ratio have a negative and significant effect on Earning Per Share. In part, Net Profit Margin has a positive and significant effect on Earning Per Share, while Total Asset Turnover has a positive effect but it has no significant effect on Earning Per Share.