

ABSTRAK

Teuku Topan / 2000861201217/ Fakultas Ekonomi / Keuangan Manajemen/ Pengaruh *Return On Equity, Return On Assets, Return On Investment, Operation Margin* Dan *Net Profit Margin* Terhadap *Earning Per Share* Pada *IDX Energy* Sub Sektor *Coal* Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022. / Hana Tamara Putri, SE, MM sebagai Pembimbing 1 /Masnun, SE, M.S, AK sebagai Pembimbing 2.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *Return On Equity, Return On Assets, Return On Investment, Operation Margin* Dan *Net Profit Margin* Terhadap *Earning Per Share* Pada *IDX Energy* Sub Sektor *Coal* Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022.

Metodologi penelitian yang digunakan adalah metode kuantitatif. Data yang digunakan adalah data sekunder. Populasi yang menjadi objek penelitian ini adalah BEI Energi subsektor Batubara yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Jumlah sampel yang digunakan adalah 11 (sebelas) perusahaan Sub Sektor *Coal* Periode 2018-2022 yang terdaftar secara konsisten yang terdiri dari PT. Indo Tambang Megah, PT. Astrindo Nusantara, PT. Akr Coporindo, PT Adaro Energy, PT. Bukit Asam Tbk, PT. Baramuti Suksessarana, PT. Bumi Resource Tbk (BUMI), PT. Dian Swastatika Sentosa, PT. Indika Energy Tbk, PT. Mitrabara Adiperdana Tbk, PT. Golden Eagle Energy. Serta Uji Asumsi Klasik, Regresi Linier Berganda dan Uji Hipotesis. Hasil persamaan regresi berganda $Y = -1.594 + 2.957X_1 - 1.794X_2 - 0.817X_3 + 0.520X_4 + 0.067X_5 + e$, dari hasil uji F diketahui *Return On Equity, Return On Assets, Return On Investment*, Margin Laba Operasi dan Laba Bersih secara simultan dan parsial terhadap laba per saham. Dibuktikan dengan $F_{hitung} > F_{tabel}$ ($3,056 > 2,40$). Koefisien determinasi sebesar 48,8% menunjukkan besarnya kontribusi variabel independen terhadap variabel dependen.

Berdasarkan hasil uji t hanya terdapat 3 variabel independen yang mempengaruhi variabel dependen, dimana *Return on Equity* mempunyai pengaruh signifikan terhadap *Earning Per Share*. *Return on Assets* mempunyai pengaruh signifikan terhadap *Earning Per Share* dan *return on investment* mempunyai pengaruh signifikan pada laba per saham.

Kesimpulannya secara simultan *Return on Equity, Return on Assets, Return On Investment, Operation Profit Margin* dan *Net Profit Margin* berpengaruh signifikan terhadap *Earning Per Share*. Secara parsial *Return on Equity, Return on Assets* dan *Return on Investment*, berpengaruh signifikan terhadap *Earning Per Share*.

ABSTRACT

Teuku Topan / 2000861201217 / Faculty of Economics / Management Finance / The Influence of Return On Equity, Return On Assets, Return On Investment, Operation Margin and Net Profit Margin on Earning Per Share in the IDX Energy Coal Sub Sector Listed on the Indonesian Stock Exchange for the 2018-2022 Period / Hana Tamara Putri, SE, MM 1st Advisor / Masnun, SE, M.S, AK 2nd Advisor.

This research aims to analyze the influence of Return On Equity, Return On Asset, Return On Investment, Operation Profit Margin and Net Profit Margin simultaneously and partially on earnings per share in the IDX Energy Coal sub-sector listed on the Indonesia Stock Exchange in 2018-2022.

The research methodology used is a quantitative method. The data used is secondary data. The population that is the object of this research is the BEI Energy Coal sub sector which is listed on the Indonesia Stock Exchange in 2018-2022. The number of samples used was 11 (eleven) companies in the Coal Sub Sector for the 2018-2022 period which were consistently registered, consisting of PT. Indo Tambang Megah, PT. Astrindo Nusantara, PT. AKR Coporindo, PT Adaro Energy, PT. Bukit Asam Tbk, PT. Baramuti Suksessarana, PT. Bumi Resource Tbk (BUMI), PT. Dian Swaistika Sentosa, PT. Indika Energy Tbk, PT. Mitrabara Adiperdana Tbk, PT. Golden Eagle Energy. As well as Classical Assumption Testing, Multiple Linear Regression and Hypothesis Testing. The results of the multiple regression equation $Y = -1.594 + 2.957X_1 - 1.794X_2 - 0.817X_3 + 0.520X_4 + 0.067X_5 + e$, from the results of the F test it is known that Return On Equity, Return On Assets, Return On Investment, Operating Profit Margin and Net Profit simultaneously and partial to earnings per share. Proven by $F^{count} > F^{table}$ ($3.056 > 2.40$). The coefficient of determination of 48.8% shows the large contribution of the independent variable to the dependent variable.

Based on the results of the t test, only 3 independent variables influence the dependent variable, where Return on Equity has a significant influence on earnings per share, return on assets has a significant influence on earnings per share and return on investment has a significant influence on earnings per share. The conclusion is that simultaneously Return on Equity, Return On Assets, Return On Investment, Operation Profit Margin and Net Profit Margin have a significant effect on earnings per share.

The results of the Return on Equity t test have a significant effect on earnings per share. Return on assets and return on investment have a significant effect on earnings per share, while operating profit margin and net profit margin do not have a significant effect on earnings per share.