

ABSTRAK**ANALISIS PENGARUH LIKUIDITAS, SOLVABILITAS DAN PROFITABILITAS TERHADAP *EARNING PER SHARE* PADA PERUSAHAAN BATUBARA YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2012-2016**

Penelitian ini bertujuan untuk menganalisis pengaruh likuiditas, solvabilitas, dan profitabilitas terhadap *earning per share* baik secara parsial maupun secara simultan pada perusahaan batubara yang terdaftar di bursa efek Indonesia.

Sampel dalam penelitian ini adalah perusahaan batubara yang terdaftar dalam bursa efek Indonesia (BEI) dalam rentang tahun 2012-2016. Sampel penelitian adalah sebanyak 18 perusahaan. Teknik analisis data dilakukan dengan pengujian hipotesis menggunakan metode regresi linear berganda.

Hasil penelitian menunjukkan bahwa secara parsial *current ratio* tidak berpengaruh signifikan terhadap *earning per share*, *debt to equity ratio* tidak berpengaruh signifikan terhadap *earning per share* sedangkan *return on asset* berpengaruh signifikan terhadap *earning per share*. Begitu juga dengan pengaruh secara simultan *current ratio*, *debt to equity ratio* dan *return on asset* berpengaruh signifikan terhadap *earning per share*.

Kata Kunci: *current ratio*, *debt to equity ratio*, *return on asset* dan *earning per share*.

ABSTRACT***ANALYSIS OF THE INFLUENCE OF LIQUIDITY, SOLVABILITY, AND PROFITABILITY OF EARNING PER SHARE ON COAL COMPANY REGISTERED IN STOCK EXCHANGE INDONESIA IN 2012-2016***

This study aims to analyze the influence of liquidity, solvability and profitability of earning per share, both partial and simultaneously on coal companies listed on the stock exchanges of Indonesia.

The sample of this research is coal company which is listed in Indonesia Stock Exchange (IDX) in the range of year 2012-2016. The sample of research is as many as 18 companies. Data analysis technique is done by hypothesis testing using multiple linear regression method.

The result show that the partial current ratio is not significant on earning per share, debt to equity ratio does not have a significant effect on earning per share, while return on asset has a significant effect on earning per share so also with the simultaneous influence of current ratio, debt to equity ratio and return on asset have significant effect to earning per share.

Keyword: current ratio, debt to equity ratio, return on asset and earning per share.