

ABSTRAK

Eva Fauziah. 15416261201231. Pengaruh *Financial Leverage* dan *Operating Leverage* terhadap *Earning Per Share* Pada Perusahaan Sektor Properti dan *Real Estate* yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2017. Di bawah bimbingan Dr. H. Dedi Mulyadi, S.E.,M.M. dan Santi Pertiwi Hari Sandi, S.E.,M.M.

Penelitian ini bertujuan untuk memperoleh bukti-bukti empirik dan menemukan kejelasan fenomena serta kesimpulan tentang pengaruh kedua variabel tersebut diatas, terhadap *Earning Per Share* Pada Perusahaan Sektor Properti dan *Real Estate* yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2017.

Penelitian dilakukan dengan menggunakan metode deskriptif. Jenis penelitian ini adalah penelitian kuantitatif. Adapun populasi pada penelitian ini adalah semua Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2013-2017, teknik pengambilan sampel menggunakan metode purposive sampling dan berdasarkan kriteria terpilih 41 sampel penelitian pada Perusahaan Properti dan Real Estate periode 2013-2017. Pengujian pada hipotesis penelitian digunakan teknik analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa 1) *financial leverage* berpengaruh secara parsial terhadap *earning per share*; 2) *operating leverage* tidak berpengaruh secara parsial terhadap *earning per share*; 3) *financial leverage* dan *operating leverage* secara bersama-sama atau simultan berpengaruh signifikan terhadap *earning per share* (EPS) perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia selama periode 2013-2017.

Kata Kunci: *Financial Leverage, Operating Leverage, Earning Per Share*

ABSTRACT

Eva Fauziah. 15416261201231. The Effect of Financial leverage and Operating Leverage on Earnings Per Share in Property and Real Estate Companies Listed on The Indonesia Stock Exchange for The Period 2013-2017. Under the guidance of Dr. H. Dedi Mulyadi, S.E.,M.M. and Santi Pertiwi Hari Sandi, S.E.,M.M.

This study aims to obtain empirical evidence and find clarity of phenomena and conclusions about the influence of the two variables mentioned above towards Earning Per Share in Property and Real Estate Companies Listed on The Indonesia Stock Exchange for The Period 2013-2017.

The research was conducted using descriptive methods. This type of research is quantitative research. As for this study population are all Property and Real Estate Companies Listed on The Indonesia Stock Exchange for The Periode 2013-2017, the sampling technique uses a purposive sampling method and based on the criteria selected 41 research samples on property and real estate companies for the period 2013-2017. Testing on the research hypothesis used multiple linear regression analysis techniques.

The results of the study indicate that 1) financial leverage has a partial effect on earning per share; 2) operating leverage does not partially affect on earning per share; 3) financial leverage and operating leverage together or simultaneously have a significant effect on earnings per share of a Property and Real Estate Companies Listed on The Indonesia Stock Exchange for The Period 2013-2017

Keywords: Financial Leverage, Operating Leverage, Earning Per Share