



# PROSIDING

## SEMINAR AKUNTANSI MANAJEMEN DAN EKONOMI (SAME 2)

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## SEMINAR AKUNTANSI MANAJEMEN DAN EKONOMI (SAME) 2

“Inovasi Pendidikan Berkarakter dan Berbudhi Luhur dalam Menghadapi Tantangan dan  
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## SAME 2 Seminar Akuntansi, Manajemen dan Ekonomi 2

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### ANALISA PENGARUH RASIO KEUANGAN TERHADAP PROFITABILITAS DENGAN *EARNING PER SHARE* SEBAGAI VARIABEL INTERVENING PADA SEKTOR PERBANKAN

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#### Abstrak (Abstract)

**Tujuan (Purpose):** This study aims to determine the factors that affect return on assets directly or indirectly in banking companies listed on the Indonesian Stock Exchange 2014-2018.

**Metodologi penelitian (Research methodology):** This research uses quantitative methods, namely data expressed in numerical form. This study uses secondary data obtained from historical data on GDP in Indonesia, the number of hala businesses registered in Indonesia, and data on the use of ICT in the 2011-2018 periods. The data used in this study were processed using the SPSS program.

**Hasil (Results):** This research uses quantitative methods, namely data expressed in numerical form. This study uses secondary data obtained from historical data on GDP in Indonesia, the number of hala businesses registered in Indonesia, and data on the use of ICT in the 2011-2018 period. The data used in this study were processed using the SPSS program

**Limitasi (Limitations):** The sample used in this study is only banking sector companies listed on the Indonesia Stock Exchange, and the research period is only limited to 5 years.

**Kontribusi (Contribution):** The results of this study are expected to be useful as a basis for consideration of guidelines or references for banking companies in determining policies or in making decisions in the future. In addition, this research is expected to be used as a consideration for investors and potential investors in making decisions to make appropriate and profitable investments and minimize the risk of investing their funds by looking at the ratios that can affect Earning Per Share in listed banking companies on the Indonesia Stock Exchange.

**Kata kunci (Keywords):** Debt to Asset Ratio, Loan to Deposit Ratio, Capital Adequacy Ratio, Beban Operasional Pendapatan Operasional, Earning Per Share, Return on Assets.