ABSTRACT

Nurlita Agustina, ***The Influence of Capital Structure To Earnings Per Share at Indonesian Telecommunications, Ltd Bandung, Thesis of Management Department of the Faculty of Economics, University of Computer Indonesia, under guidance of*** **Prof. Dr. Hj. Ria. Ratna Ariawati, MS., Ak.**

Indonesian Telecommunications, Ltd Bandung (TELKOM) is one of the State Owned Enterprises (SOEs), which provides telecommunications services and the largest network in Indonesia, located on Jl Japati No. 1 Bandung. To attract investors, Indonesian Telecommunications, Ltd Bandung (TELKOM) should pay attention to Earnings Per Share, because it indicates the level of corporate welfare.

The purpose of this study is to determine the condition of the capital structure, to know the rate of changes of earnings per share, and to know the influence of capital structure to earnings per share at Indonesian Telecommunications, Ltd Bandung (TELKOM).

This research uses descriptive method with quantitative approach. Data needed for this research is from financial statements in the form of balance sheets and income statements of publicly listed companies of 12 years.

Results of this study show that capital structure has negative influence on earnings per share, but not significant.

Keywords: Capital Structure and Earnings per Share