ABSTRACT

The Effect Of *Operating Profit Margin* (OPM)*, Firm Size*, and *Sales Growth* on *Earnings Per Share* (EPS)

(The Research At PT PP Properti Tbk)

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This study aims to determine and analyze the effect of *Operating Profit Margin*, *Firm Size*, and *Sales Growth* on *Earnings Per* Share at PT PP Properti Tbk. The research method used is descriptive and verificative methods with a quantitative approach. The data used are secondary data in the form of annual financial statements of PT PP Properti Tbk during the research period. The data analysis techniques include multiple linear regression analysis, coefficient of determination, F test, and t test. The results show that *Operating Profit Margin* has no effect on *Earnings Per Share*, *Firm Size* has no effect on *Earnings Per Share*, *while Sales Growth* has an effect on *Earnings Per Share*. The F test results indicate that the regression model is feasible to explain the relationship between independent variables and the dependent variable. The coefficient of determination shows that *Operating Profit Margin, Firm Size*, and *Sales Growth* explain *Earnings Per Share* by 93.1%, while the remaining percentage is influenced by other variables outside this study. Thus, it can be concluded that *Earnings Per Share* is more influenced by *sales growth* than operating profitability and *firm size*.

Keywords: *Operating Profit Margin, Firm Size, Sales Growth, Earnings Per Share*