

***THE EFFECT OF OPERATING LEVERAGE, FINANCIAL LEVERAGE  
AND SIZE ON EARNING PER SHARE IN VARIOUS COMPANIES  
PROPERTY AND REL ESTATE IN INDONESIA STOCK EXCHANGE  
PERIOD 2013-2017***

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**ABSTRACT**

*The purpose of this study is to determine the influence of operating leverage, financial leverage and size on company value in the property and real estate listed on the indonesia stock exchange for the 2013-2017 period. The study uses the secondary data obtained from IDX. The sample of this study is 31 companies in the property and real estate sub-sector selected by using the census method. The analytical method used in this study is multiple linear regression analysis. Based on the results of the testing of the hypothesis found that operating leverage and financial leverage have effect on the earning per share in the property and real estate listed on the indonesia stock exchange 2013-2017 period. Based on the results of the testing of the hypothesis found that size have no effect on the earning per share in the property and real estate listed on the indonesia stock exchange 2013-2017 period.*

**Keywords:** *Operating leverage, financial leverage, size, earning per share*

**PENGARUH *OPERATING LEVERAGE*, *FINANCIAL LEVERAGE* DAN *SIZE* TERHADAP *EARNING PER SHARE* PADA PERUSAHAAN SUB SEKTOR PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2017**

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**ABSTRAK**

Tujuan dilakukannya penelitian ini adalah untuk mengetahui pengaruh *operating leverage*, *financial leverage*, dan *size* terhadap *earning per share* pada sub sektor properti dan real estate yang terdaftar di bursa efek indonesia periode 2013-2017. Penelitian menggunakan data sekunder yang diperoleh dari IDX. Sampel penelitian ini menggunakan sebanyak 31 perusahaan pada sub sektor properti dan real estate yang dipilih dengan menggunakan metode *sensus*. Metode analisis yang digunakan pada penelitian ini adalah analisis regresi linear berganda. Berdasarkan hasil pengujian hipotesis ditemukan bahwa *operating leverage* dan *financial leverage* berpengaruh terhadap *earning per share* pada sub sektor properti dan real estate yang terdaftar di bursa efek indonesia periode 2013-2017. Berdasarkan hasil pengujian hipotesis ditemukan bahwa *size* tidak berpengaruh pada *earning per share* pada sub sektor properti dan real estate yang terdaftar di bursa efek indonesia periode 2013-2017.

**Kata kunci :** *Operating leverage, financial leverage, size, earning per share.*