

## **ABSTRACT**

# **EFFECT OF INVESTMENT OPPORTUNITY SET ( IOS ) AND ITS SIZE OF EARNING PER SHARE MANUFACTURING COMPANIES IN INDONESIA STOCK EXCHANGE**

by

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Important information for investors in making investment decisions reflected in the financial statements. Investors must expect a high rate of return on funds into the company. The purpose of this study to determine the effect Investment Opportunity Set ( IOS ) and the size of the company to Earning Per Share .

The selection of the sample in this study using purposive judgment sampling method . The importance of the nine companies included in the sample that public manufacturing companies listed on the Stock Exchange.

The results of this study indicate that, Investment Opportunity Set (IOS) and the size of the company significantly affect the Earning Per Share.

Keywords : Investment Opportunity Set ( IOS ), the size of the company and Earning Per Share .