

## **ABSTRACT**

*The purpose of this research is to examine the influence of financial performance consisting of total asset turn over, current ratio, debt equity ratio, net profit margin, return on equity and price book value, firm size and operating cash flow on earnings per share.*

*The population in this research is a manufacturing firm listed in the Indonesia Stock Exchange (IDX) in 2010-2012. This research uses purposive sampling method and obtained 101 firms as a sample. Data used in this research are financial statements and Indonesian Capital Market Directory from Indonesia Stock Exchange (IDX). The data are analyzed by using multiple regression method with SPSS program.*

*The analysis shows that total asset turn over, debt equity ratio, net profit margin, return on equity, price book value and operating cash flow have positive significant influence on earnings per share, while the firm size has negative significant influence on earnings per share. The result of this study also shows that there is no significant influence on the current ratio to earnings per share.*

*Keywords : earnings per share, total asset turn over, current ratio, debt equity ratio, net profit margin, return on equity, price book value, firm size, operating cash flow*