

**THE INFLUENCE OF EARNING PER SHARE, EARNING
MANAGEMENT, INVESTMENT OPPURTUNITY SET, LEVERAGE,
SIZE AND GOVERNMENT REGULATION TOWARD STOCK RETURN
IN COMPANIES THAT LISTED IN INDONESIAN STOCK EXCHANGE**

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ABSTRACT

This study is performed to examine the effect of Earning Per Share (EPS), Earning Management with proxy Discretionary Total Accruals (DTA), Investment Opportunity Set (IOS), Leverage, Size, and government regulation of stock return in companies that is listed in Indonesian Stock Exchange over periode 2007-2011.

The analysis techniques used here are description of the data, classical analysis testing assumptions, analysis coefficient determination (R^2) and multiple regression with the least square differrent and hyphotesis test using t-statistic to examine partial regression coefficient and F-statistic to examine the mean of mutual effect with level of significance 5%.

The result of this research will be showing samples used in this study to meet the criteria of classical test assumptions so that it is useful in the study. The test results F indicates that together the six variables : Earning Per Share (EPS), Earning Management with proxy Discretionary Total Accruals (DTA), Investment Opportunity Set (IOS), Leverage, Size, and Government Regulation insignificantly effect on stock return. The value of the coefficient of determination of 0.061 indicates that the six variables is only an impact of 6.1% so 93.9% stock return is influenced by other variables. The results of hypothesis testing using the t test shows that Earning Management with proxy Discretionary Total Accruals (DTA) is significantly effect on stock return.

Keywords: Earning Per Share (EPS), Discretionary Total Accruals (DTA), Investment Oppurtunity Set (IOS), Leverage, Size, Government Regulation and stock return.