

**PENGARUH UKURAN PERUSAHAAN, LIKUIDITAS, DAN
PROFITABILITAS TERHADAP *EARNING PER SHARE* PADA
PERUSAHAAN SUB SEKTOR TRANSPORTASI**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh: (1) ukuran perusahaan, (2) likuiditas, dan (3) profitabilitas terhadap *earning per share* pada perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia. Desain penelitian yang digunakan adalah kuantitatif kausal. Likuiditas di Populasi penelitian ini adalah perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia tahun 2020 hingga 2023 sebanyak 48 perusahaan. Teknik pengambilan sampel yaitu *purposive sampling* sebanyak 44 perusahaan. Data dikumpulkan melalui pencatatan dokumen dan dianalisis dengan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa (1) ukuran perusahaan, likuiditas (CR), dan profitabilitas (ROA) secara simultan tidak berpengaruh signifikan terhadap *earning per share*, (2) ukuran perusahaan berpengaruh positif dan tidak signifikan terhadap *earning per share*, (3) likuiditas (CR) berpengaruh positif dan signifikan terhadap *earning per share*, (4) profitabilitas (ROA) berpengaruh positif dan tidak signifikan terhadap *earning per share*.

Kata Kunci: ukuran perusahaan, likuiditas, profitabilitas, dan *earning per share*.

***THE INFLUENCE OF FIRM SIZE, LIQUIDITY, AND PROFITABILITY ON
EARNINGS PER SHARE IN TRANSPORTATION SUB-SECTOR
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE***

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ABSTRACT

This study aims to examine the effect of: (1) firm size, (2) liquidity, and (3) profitability on earnings per share in transportation sub-sector companies listed on the Indonesia Stock Exchange. The research design used is causal quantitative. The population consists of 48 transportation sub-sector companies listed from 2020 to 2023, with a purposive sampling technique resulting in 44 selected companies. Data were collected through documentation of annual financial reports and analyzed using multiple linear regression. The results show that: (1) firm size, liquidity (Current Ratio), and profitability (Return on Assets) simultaneously have no significant effect on earnings per share; (2) firm size has a positive but not significant effect on earnings per share; (3) liquidity (CR) has a positive and significant effect on earnings per share; and (4) profitability (ROA) has a positive but not significant effect on earnings per share.

Keywords: *firm size, liquidity, profitability, earnings per share*