

The Influence of Component Information Content of Cash Flow and Classification of Profit to Stocks Expected Return

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Abstraction: This study aims to examine the effect of the content of the information contained in the components of cash flow and classification of profit to stocks expected return. The population of this study were manufacturing companies listed on the Indonesia Stock Exchange. Samples determined by using purposive sampling method. The samples obtained were as much 47 companies. Testing the hypothesis using multiple regression analysis method with the help of SPSS Ver. 13.0. The test results showed that the first hypothesis (H1) which states that the change in operating cash flow effect on expected stock returns, rejected. The second hypothesis (H2) which states that the change in financing cash flows affect the expected return of stocks, declined. The third hypothesis (H3) which states changes in cash flows affect the expected return of investment shares, declined. The fourth hypothesis (H4) which states that the gross changes affect the expected return of stocks, declined. The fifth hypothesis (H5) which states that the change in operating income affect expected stock returns, rejected. H6 which states that net profit effect on stock expected return, rejected.
Keyword:

Stocks expected stock, operating cash flow, financing cash flows, investment cash flow, gross profit, operating profit and net profit.