

## **ABSTRACT**

This study aims to obtain empirical evidence of Analysis Capabilities Net Income and Operating Cash Flow Operating Cash Flow In Predicting The Future. The population in this study is a banking company listed on the Indonesia Stock Exchange. The sample in this study using purposive sampling method. Samples were obtained by 12 companies. Hypothesis testing using multiple regression analysis with SPSS ver. 17.0. The test results indicate that the first hypothesis (H1) which states that cash flow has the ability to predict future cash flows, rejected. The second hypothesis (H2) has the ability to predict earnings cash flow in the future, be accepted.

Keywords: Net income, operating cash flow, operating cash flow coming.