

ABSTRACT

This study aims to obtain empirical evidence whether the structure of accounting earnings, cash flow and book value of equity share price in effect on the Indonesia Stock Exchange. There are 26 banks listed companies in Indonesia Stock Exchange in the period 2010-2012 was selected as the sample in this study, where the sampling technique using purposive sampling method . Dependent variable stock prices obtained from finance.yahoo.co.id. Independent variable accounting income derived from financial statements that have been published. Variable cash flows are divided into three operating cash flow, cash flow financing and investing cash flows derived from the published financial statements. Variable equity book value was obtained from published financial statements. The findings in this study indicate that accounting earnings, cash flow financing, investment cash flow, and book value of equity does not affect the stock price, while operating cash flow affects stock prices in Indonesia Stock Exchange.

Keywords : Accounting Profit, Operating Cash Flow, Cash Flow Financing, Cash Flow Investments, Equity Book Value and Stock Price