ABSTRACT

PENGARUH LAPORAN ARUS KAS TERHADAP RETURN SAHAM PADA PERUSAHAAN TEKSTIL DAN GARMENT YANG TERDAFTAR DI BURSA EFEK INDONESIA

This research is aim to test and describe whether statement of cash flow influence return company for tekstil dan garment entities in Indonesian Stock Exchange.

This research population is all tekstil and garment entities which were listed in Indonesia Stock Exchange during the year 2009 to 2011. The sample selection is using purposive sampling method and the result is fourteen entities as sample. This research variable consists of Operation Cash Flow, Investment Cash Flow and Financing Cash Flow as independent variable, and Return Company as dependent variable. Descriptive Statistic method is used in this research by taking simple regression model to test independent variables influence to dependent variable individually and double regression to test its influence together. SPSS computer programme is used to test in this research.


Key words : Operation Cash Flow, Investment Cash Flow, Financing Cash Flow and Return Company.