

**Pengaruh Informasi Laba, Arus Kas, dan Size Perusahaan Terhadap
Return Saham (Studi Empiris pada Perusahaan Manufaktur di BEI
periode 2012-2014)**

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ABSTRAK

Tujuan penelitian ini untuk mengetahui apakah informasi laba akuntansi, arus kas operasi, arus kas investasi, arus kas pendanaan dan size perusahaan memberikan pengaruh terhadap return saham pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2014.

Sampel yang digunakan pada penelitian ini berdasarkan metode purposive sampling, dan diperoleh 71 perusahaan manufaktur. Sampel pada penelitian ini menggunakan data sekunder dan digunakan analisis regresi berganda.

Berdasarkan hasil pengujian secara parsial dari analisis regresi berganda tingkat signifikan 10% diperoleh laba akuntansi dan arus kas investasi berpengaruh terhadap return saham. Sebaliknya arus kas operasi, arus kas pendanaan dan size perusahaan tidak terdapat pengaruh terhadap return saham.

Kata Kunci : laba kotor, arus kas operasi, arus kas investasi, arus kas pendanaan, size perusahaan, return saham.

**The Effect of Earnings Information, Cash Flow and Firm Size on
Stock Returns (Empirical Study on Manufacturing Companies Listed
in IDX Over the Period 2012 to 2014)**

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ABSTRACT

This research aims to determine whether the accounting earnings information, operating cash flow, investment cash flows, financing cash flow and firm size have an effect on stock returns of manufacturing companies listed in Indonesia Stock Exchange over the period 2012 to 2014.

The sample used in this study is based on purposive sampling method, obtained 71 manufacturing companies as samples. Samples in this study used secondary data and used regression analysis.

The partial test based on multiple regression analysis obtained with significant level on 10% obtained accounting the earnings and investment cash flow effect on stock returns. whereas operating cash flow, financing cash flow and the firm size have no effect on stock returns.

Keyword : gross profit, operating cash flow, investing cash flows, cash flow financing, firm size, stock returns.