INTISARI

Penelitian ini betujuan untuk menguji pengaruh kandungan informasi komponen laporan arus kas, laba kotor, dan *size* perusahaan terhadap *expected return* saham. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Jakarta.

Pengambilan sampel dilakukan dengan metode *purposive sampling* dan diperoleh 37 perusahaan yang sesuai dan memenuhi kriteria sampel. Uji hipotesis dilakukan dengan alat uji Regresi Berganda dari aplikasi *SPSS versi 12 for windows*. Hasil penelitian menemukan bahwa terdapat pengaruh arus kas pendanaan yang negatif dan signifikan terhadap *expected return* saham, sedangkan arus kas operasi, arus kas investasi, laba kotor, dan *size* perusahaan tidak menunjukkan adanya pengaruh terhadap *expected return* saham.

Kata Kunci: Arus Kas Operasi, Arus Kas Investasi, Arus Kas Pendanaan, Laba Kotor, Size Perusahaan, Expected Return Saham

ABSTRACT

This research has a purpose to test the influence of cash flow information component, gross profit, and company size from expected stock return. The sample which used in this research is Manufacture Company which registered in Jakarta Stock Exchange. Sample taking by purposive sampling method and the result, 37 companies which are match and full fill the sample criteria.

Research result found there is an influence from cash flow from founding which is negative and significant from expected stock return, while cash flow from operation, cash flow from investment, gross profit, and company size not showing the influence from expected stock return.

Key Word: Cash Flow from Operation, Cash Flow from Investment, Cash Flow from Founding, Gross Profit, Company Size, Expected Stock Return