

**PENGARUH KANDUNGAN INFORMASI KOMPONEN LAPORAN
ARUS KAS, LABA KOTOR, KEPEMILIKAN INSTITUSIONAL DAN
SIZE PERUSAHAAN TERHADAP *CUMULATIVE ABNORMAL RETURN*
(CAR)**

**OLEH:
LISTYA PUSPITA
43212120064**

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menganalisa dan mengetahui pengaruh kandungan informasi komponen arus kas, laba kotor, kepemilikan institusional dan *size* perusahaan terhadap *Cumulative Abnormal Return* (CAR).

Metode yang digunakan adalah analisis regresi linier berganda untuk mengetahui seberapa besar pengaruh kandungan informasi komponen arus kas, laba kotor, kepemilikan institusional dan *size* perusahaan di sekitar tanggal publikasi laporan keuangan terhadap *Cumulative Abnormal Return* (CAR). Metode yang digunakan dengan mengumpulkan data laporan keuangan perusahaan manufaktur selama tahun 2010 – 2012 dan harga saham harian di sekitar tanggal publikasi laporan keuangan.

Hasil penelitian menunjukkan bahwa arus kas operasi, arus kas investasi dan arus kas pendanaan serta kepemilikan institusional tidak berpengaruh secara signifikan terhadap *Cumulative Abnormal Return* (CAR). Sedangkan laba kotor dan *size* perusahaan berpengaruh signifikan terhadap *Cumulative Abnormal Return* (CAR).

Kata kunci: Arus Kas Operasi, Arus Kas Investasi, Arus Kas Pendanaan, Laba Kotor, Kepemilikan Institusional, *Size* Perusahaan dan *Cumulative Abnormal Return* (CAR).

**INFLUENCE OF CASH FLOW INFORMATION COMPONENTS, GROSS
PROFIT, INSTITUTIONAL OWNERSHIP AND COMPANY SIZE TO
CUMULATIVE ABNORMAL RETURN (CAR)**

**BY:
LISTYA PUSPITA
43212120064**

ABSTRACT

This study was conducted to analyze and determine the effect of the information content of the components of cash flow, gross profit, institutional ownership and company size on the Cumulative Abnormal Return (CAR).

The method used is multiple linear regression analysis to determine how much influence the information content of the components of cash flow, gross profit, institutional ownership and company size has around the date of publication of the financial statements of the Cumulative Abnormal Return (CAR). The method used to collect data in the financial statements of the company manufacturing 2010 - 2012 and the daily stock price around the date of publication of the financial statements.

Results showed that operating cash flow, cash flow investing and financing cash flows as well as institutional ownership do not significantly affect the Cumulative Abnormal Return (CAR). While gross profit and company size significantly influence the Cumulative Abnormal Return (CAR).

Keywords: Operating Cash Flow, Cash Flow Investing, Financing Cash Flow, Gross Profit, Institutional Ownership, Company Size and Cumulative Abnormal Return (CAR).