

**ANALYSIS OF THE EFFECT OF CASH FLOW TO DIVIDEND IN  
MANUFACTURING COMPANY IN INDONESIA STOCK EXCHANGE  
PERIOD 2007 - 2009**

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***ABSTRACT***

*This Research was about the effect of cash flows statement to dividends on manufacturing company in indonesia stock exchange. The purpose of this research was to determine the significant influence between operation cash flow statement of the dividend for manufacturing company in indonesia stock exchange. Objects that were taken of each numbered 6 (six) listed manufacturer of mining category, automotive, consumer, chemical and pharmaceutical listed on the Indonesia stock exchange with 3-year observation period, amounting to 188 samples of books (2007 to 2009). Analysis method using is linier regression, to find out the causal realationship of independen and dependen variables.*

*The result of this research will be showing that the operating net cash flows have a very strong impact and significant effect on corporate dividends in Indonesia stock exchange for period 2007 – 2009.*

*Key word : net cash flows, dividends*