

**"INFLUENCE OF CASH FLOW, NET PROFIT MARGIN (NPM) AND  
ACCOUNTING EARNING TO RETURN OF SHARES INSURANCE  
COMPANY LISTED IN INDONESIA STOCK EXCHANGE. "**

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***ABSTRACT***

*The financial statements used as a basis for decision making by investors. From the company's financial statements can be obtained information about the performance, the company's cash flow and other information relating to the referred of profitability, is used as one consideration in predicting the return earned by investors.*

*This study wanted to determine the effect of several financial report that are in profitabilitas information on stock returns. Profitability information is used to predict the return of Return of Shares.*

*The sample used in this study is the insurance company and went public finance in Indonesia Stock Exchange. Sampling methods by using purposive sampling and obtained a sample of 7 companies that exist. Year observation period from 2007 to 2009.*

***Key words : Profitability, Cash Flow, Accounting Earning and and Net Profit Margin (NPM).***