

***INFLUENCE OF CASH FLOW STATEMENT INFORMATION, GROSS  
PROFIT, AND COMPANY SIZE TO EXPECTED RETURN OF  
COMPANY'S STOCK ON PHARMACEUTICAL COMPANIES  
LISTED IN INDONESIA STOCK EXCHANGE***

***BY:***  
**FENTY ANANDHA**  
**43208010173**

***ABSTRACT***

*Performance measurements used by stockholders in investment decisions are profit and cash flow. Besides, investors also consider company financial characteristic. This research is conducted on company size to represent company financial characteristic because of differences in accounting data in some companies.*

*The research tests and builds empirical evidence whether gross profit influence significantly the expected return, but operating, investment, financing cash flow and company's size does not influence significantly the expected return of company's stock. Field research is used to observe the research. Sample is taken from pharmaceutical companies listed in Indonesia Stock Exchange by using purposive sampling method on the data of pharmaceutical companies listing and publish their audited cash flow statement in the year 2007 to 2010.*

*The result indicates that variable of operation cash flow, investment cash flow, financing cash flow, gross profit and company's size influence expected return significantly simultaneous. But just gross profit influence significantly to expected return partial.*

*Key words: cash flow, gross profit, company's size, expected return*



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