

**ANALYSIS OF EFFECT CASH FLOW INFORMATION TO THE COMPANY'S  
SHARES RETURN  
(CASES OF STUDY : SUB MANUFACTURING COMPANY AND CHEMICAL  
INDUSTRY ASSOCIATION ARE LISTED IN INDONESIA STOCK EXCHANGE)**

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***ABSTRACT***

*Performance measurements used by stockholders in investment decisions are information of cash flow from the various activities. Besides, investors also consider company financial characteristic. The research tests and builds empirical evidence whether cash flow statement information significantly with the expected return of company's stock. Purposive sampling method is used to observe the research. The population used in this analysis is a basic industrial chemical manufacturing that has gone public and listed on the Indonesia Stock Exchange in 2010 - 2011. This Research was using of the causal research.*

*The result indicates that variable of investment cash flow from the various activities is influence return but does not significantly. submission of financial statements that the author used in this study is the date of submission of financial reports to Bapepam and not the date in the media or the date of the fastest accepted or published the information to the public. This is due to the limited data that the author experienced.*

*Key Words : cash flow from operation activity, cash flow from investment activity, cash flow from financing activity, and shares return.*