

## ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris dan menganalisis pengaruh : (1) laba akuntansi terhadap *return* saham pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia. (2) arus kas operasi terhadap *return* saham pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia. (3) arus kas investasi terhadap *return* saham pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia. (4) arus kas pendanaan terhadap *return* saham pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian ini menggunakan pendekatan kuantitatif. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* yang menghasilkan 60 sampel sektor keuangan yang terdaftar di Bursa Efek Indonesia 2016-2020. Dibantu dengan alat ukur IBM SPSS versi 23.

Hasil penelitian menunjukkan bahwa : (1) laba akuntansi berpengaruh positif terhadap *return* saham pada perusahaan sektor keuangan; (2) arus kas operasi berpengaruh positif terhadap *return* saham pada perusahaan sektor keuangan; (3) arus kas investasi berpengaruh positif terhadap *return* saham pada perusahaan sektor keuangan; dan (4) arus kas pendanaan berpengaruh positif terhadap *return* saham pada perusahaan sektor keuangan.

Kata kunci: Laba akuntansi, arus kas operasi, arus kas investasi, arus kas pendanaan dan *return* saham.

## ABSTRACT

*This research aimed to examine and analyze, empirically, the effect of (1) accounting profit on stock return of finance companies that were listed on the Indonesia Stock Exchange, (2) operational cash flow on stock return of finance companies that were listed on Indonesia Stock Exchange, and (3) funds cash flow on stock return of finance companies that were listed on Indonesia Stock Exchange.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was taken based on the criteria given. In line with that, there were 60 samples of finance companies that were listed on the Indonesia Stock Exchange during 2016-2020 with IBM SPSS 23.*

*The research result concluded that: (1) accounting profit had a positive effect on the stock return of finance companies; (2) operational cash flow had a positive effect on the stock return of finance companies; (3) investment cash flow had a positive effect on the stock return of finance companies and (4) funds cash flow had a positive effect on the stock return of finance companies.*

**Keywords:** *Accounting Profit, Operational Cash Flow, Investment Cash Flow, Funds Cash Flow, Stock Return*



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