

## **ABSTRACT**

***Genny Hendrawan, 2011; Effect of Accounting Earnings And Cash Flow Of Stock Price On Food and Beverage Companies Listed On The Stock Exchange of Indonesia. S1 Accounting, Faculty of Economics, State University of Jakarta, 2011.***

*Broadly speaking the purpose of this study is to test and provide empirical evidence about the effect of cash flow and accounting profit to share price on food and beverage companies listed in Indonesia Stock Exchange. This study, examining in particular manufacturing company makanan and beverage company in 2007. This study took sampel using random sampling method, then the appropriate data in accordance with criteria that as many as 40 data. But researchers do outlier tests to discard some of the data available only 30 data.*

*Results from penelitian found that: 1) Accounting income has a significant positive effect on stock prices. 2) Operating cash flow has a significant negative effect on stock prices. 3) Cash flows investai significant negative effect on stock prices. 4) Cash flow funding and influence bersignifikan not have a negative effect on stock prices. While the overall simultaneous independent variables affect the share price (dependent variable).*

***Keywords: food and beverage company listed on the Stock Exchange, accounting earnings, operating cash flows, investment cash flows, cash flow funding.***