# *ABSTRACT*

*Yulianni / 30150378/ 2019 / Value Relevance of Earnings, Book Value of Equity, Cash Flow Operating and Dividends in Manufacturing Companies Listed on Indonesia Stock Exchange in the Period of 2015-2017 / Advisor : Sugi Suhartono, S.E., M.Ak.*

*The relevance of the value of accounting information provided must have the ability to explain the value of a company. Accounting information regarding financial statements submitted is relevant information that can help investors make decisions and reactions when information is announced that can be accessed through share price movements, because share prices reflect the value of the company. Earnings and book value are important components in financial statements that are often made to measure company performance. In addition, other information is needed that can support prospective investors in making decisions, namely cash flow statement and dividend.*

*The grand theory of this research is clean surplus theory, signal theory, and efficiency market theory. Clean surplus theory emphasizes that the fundamental aspects of financial information in determining company value and predicting future profits. Signal theory explains how it impacts society when financial information is reported. Efficiency market theory explains that markets will react quickly to new information.*

*This study uses secondary data observations obtained from the financial statements of manufacturing companies listed on the Indonesia Stock Exchange during the period 2015-2017. Based on the purposive sampling method obtained as many as 79 companies, with a total of 237 samples. The data analysis technique used in this study is the pooling test, classic assumption test, descriptive statistical test, F test, t test, and test the coefficient of determination using SPSS 20.0.*

*The results of the tests told us that data can be pool. From the results of the F test with the results of 0.000 <0.05, the earnings, book value of equity, cash flow operating and dividends have value relevance to stock prices and for the t test results that each of the four accounting information variables tested has a sig value. below 0.05 with the coefficient marked positive. For the coefficient of determination of R Square test told that all variables are able to explain variations in stock prices by 83.7%.*

*The results of this research indicate that earnings, book value of equity, operating cash flows, and dividens proved to have a positive effect on stock prices.*

*Keywords : Earnings, book value of equity, operating cash flows, dividends, and stock price*