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Financial Information Capability in Predicting Changes in Future Profit and Cash Flows in The Consumer Goods Industry Manufacturing Company Available on The Indonesia Stock Exchange (IDX)

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Abstract. The aim of this research is to determine the correlation of changes in earnings, changes in receivables, changes in inventories, changes in administration and sales costs, and changes in cash flows to predict earnings and future cash flows on industrial goods consumption recorded in the Indonesia Stock Exchange (BEI). The results showed that variable changes in inventories and changes in administration and sales costs have significant influence on the future earnings. While the change in earnings, changes in receivables, changes in cash flows has no significance influence on the future earnings. And the result showed that variable changes in inventories have significant influence on future cash flows. While the changes in earnings, changes in receivables, changes in administration and sales costs, and changes in cash flows has no significance on future cash flows.

Keyword : earnings, receivables, inventory, administration and sales costs, and cash flow