PENGARUH ARUS KAS TERHADAP KINERJA KEUANGAN PADA INDUSTRI TELEKOMUNIKASI DAN PERHOTELAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2007-2015

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ABSTRACT

The purpose of this research is to analyze the effectof cash flow toward financial performance on Telecomunication Industry and Hotel Industry which registered in Indonesia Stock Exchange in the Period 2007-2015 The research used secondary data obtained from the financial statement and annual reports, used purposive sampling method and used multiple regression analysis. Based on the test result of simultan operating cash flows, investing cash flows, and financing cash flows have a significant effect on financial performance in telecommunication industry and hotel industry.Result of partial test in telecommunication industry only operating cash flows that affected significantly toward financial performance, but investing cash flows and financing cash flows are affected but not significant toward financial performance. In hotels industry, there are two variables which affected significantly toward financial performance, they are operating cash flows and investing cash flows, but financing cash flows affected but not significant toward financial performance hotel industry.

Keyword : Operating Cash Flows, Investing Cash Flows, Financing Cash Flows, Performance.

ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh cash flos terhadap kinerja keuangan.Pengujian hipotesis menggunakan data sekunder dari perusahaan-perusahaan yang tergabung dalam industri telekomunikasi dan perhotelan yang terdaftar di Bursa Efek Indonesia periode 2007-2015.Berdasarkan hasil olah data, diperoleh hasil arus kas operasi, arus kas investasi dan arus kas pendanaan berpengaruh signifikan terhadap kinerja keuangan pada industri telekomunikasi dan perhotelan, arus kas operasi berpengaruh signifikan terhadap kinerja keuangan pada industri telekomunikasi dan perhotelan, arus kas investasi berpengaruh tidak signifikan terhadap kinerja keuangan pada industri telekomunikasi, sedangkan pada sub-sektor perhotelan arus kas investasi berpengaruh signifikan terhadap kinerja keuangan dan perhotelan dan arus kas pendanaan berpengaruh tidak signifikan terhadap kinerja keuangan pada industri telekomunikasi dan perhotelan.

Kata Kunci : *Operating Cash Flows, Investing Cash Flows, Financing Cash Flows, Performance*