

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh earning, total accrual serta disaggregating earning terhadap future operating cash flow. Sampel pada penelitian ini adalah 36 perusahaan jasa sub sektor property dan real estate yang terdaftar di BEI yang sesuai dengan kriteria yang telah ditentukan. Metode penelitian ini adalah purposive sampling dengan teknik analisis regresi linier dan analisis regresi linier berganda yang menggunakan ($\alpha = 5\%$). Variabel dalam penelitian menggunakan Modified Jones Model. Hasil dari penelitian ini adalah earning memiliki pengaruh signifikan positif terhadap future operating cash flow, total accrual tidak berpengaruh terhadap future operating cash flow serta komponen disaggregate earning memiliki pengaruh signifikan dan mampu meningkatkan hasil prediksi terhadap future operating cash flows.

Kata kunci: earning, total accrual, disaggregate earning, operating cash flow, future operating cash flow



ABSTRACT

This study aimed to examine the effect of earnings, total accruals and disaggregating earnings against future operating cash flow. The sample in this study were 36 subsector property and real estate companies listed on the Stock Exchange in accordance with predetermined criterias. This research method is purposive sampling technique that uses linear regression and *multivariate, linear regression analysis* ($\alpha = 5\%$). The results of this study are earning significant positive effect on future operating cash flow , total accrual not significant effect on future operating cash flow and the components disaggregate earnings have significant effect and were able to increase the yield prediction of future operating cash flows.

Keywords: earning, total accrual, disaggregate earning, operating cash flow, future operating cash flow.

