

**THE INFLUENCE OF ACCOUNTING PROFIT, BOOK
VALUE OF EQUITY, OPERATING CASH FLOW AND
WEIGHTED AVERAGE COST OF CAPITAL (WACC) ON
STOCK RETURNS IN LQ-45 COMPANIES LISTED ON THE
INDONESIAN STOCK EXCHANGE (BEI) IN 2022-2023**

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ABSTRACT

This research aims to analyze the influence of accounting profit, book value of equity, operating cash flow, and weighted average cost of capital on stock returns in LQ-45 companies listed on the Indonesia Stock Exchange (BEI) in 2022-2023. The research method used is a quantitative approach with multiple linear regression analysis techniques. The data used includes financial reports and market information from companies listed in the LQ-45 index during the specified period. The research results show that accounting profits have a significant positive influence on stock returns. Meanwhile, operating cash flow, book value of equity and weighted average cost of capital do not show a significant influence on stock returns.

***Keywords: Accounting Profit, Book Value of Equity, Operating Cash Flow,
Weighted Average Cost Of Capital, Stock Return***