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Abstract

The prior researcher that's interlaced with benefits of fundamental financial ratios is cross into two opposite sides, the first stated that fundamental financial ratios is useful to predict the corporate value (Gibson, 1986), and the second one stated that the use is minimum or even useless to the external users (O'Connor, 1973 and Deakin, 1976). This research is on the first side that financial ratios are useful to predict the corporate value. Therefore, this research would evaluate: (1) whether fundamental financial analysis are able to predict the corporate value, (2) whether industrial category is moderating the association between financial ratios and corporate value, (3) whether obedience of segmental report category is moderating the association between financial ratios and corporate value, and (4) whether industrial category and obedience of segmental report category are simultaneously moderating the association between financial ratios and corporate value. Stock returns, as a proxy to the company's value, is a dependent variable. Financial ratios, as the independent variable used, are appropriate with the variables that are used by Ou & Penmann (1989). Whereas, the kind of industrial and the segmental report as new independent variables, are used to understanding whether those two variables are moderating the financial ratios in term of stock returns. The result of the research is expecting that those two variables are affecting that association. Based on data in Jakarta Stock Exchange 2000-2005, the research finding showed the evidence that: (1) there's an association between financial ratios and stocks returns (although just two ratios from 68 financial ratios), (2) mining industries proved that categorically had an affection to the financial ratios and stock returns, which is categorically different from other industries, (3) product segmental report also showed that categorically affecting the relation between financial ratios and stock returns, which is different from other segmental reports.

Keyword : financial, ratios, fundamental, reports, stock, returns, kind, of, industry, segmental, report,

Daftar Pustaka :