

**“PENGARUH *CURRENT CASH DEBT COVERAGE RATIO*,
OVERALL CASH FLOW RATIO, DAN *DEBT TO EQUITY RATIO*
TERHADAP *DIVIDEND PAYOUT RATIO*”**

**(Studi Empiris Pada Kelompok Industri Makanan dan Minuman Pada
Perusahaan Yang Terdaftar Di BEI Tahun 2009-2012)**

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ABSTRAK

Penelitian ini dilakukan untuk menganalisa Pengaruh *Current Cash Debt Coverage Ratio*, *Overall Cash Flow Ratio*, Dan *Debt To Equity Ratio* Terhadap *Dividend Payout Ratio*. Populasi dalam penelitian ini yaitu perusahaan manufaktur sektor industri makanan dan minuman terdaftar di BEI pada tahun 2009-2012. Teknik sampling yang digunakan dalam penelitian ini adalah *purposive sampling* dengan jumlah sampel sebanyak 36 perusahaan. Hasil dari penelitian ini menunjukkan bahwa secara simultan semua Pengaruh *Current Cash Debt Coverage Ratio*, *Overall Cash Flow Ratio*, Dan *Debt To Equity Ratio* berpengaruh secara bersama terhadap *Dividend Payout Ratio*. Dan secara parsial hanya variabel *Current Cash Debt Coverage Ratio* yang berpengaruh secara signifikan terhadap *Dividend Payout Ratio*. Nilai koefisien determinasi (*Adjusted R²*) model regresi sebesar 25,7 persen.

Kata kunci: *Current Cash Debt Coverage Ratio*, *Overall Cash Flow Ratio*, *Debt To Equity Ratio*, *Dividend Payout Ratio*

"THE INFLUENCE OF CURRENT CASH DEBT COVERAGE RATIO, OVERALL CASH FLOW RATIO, AND DEBT TO EQUITY RATIO OF DIVIDEND PAYOUT RATIO"

(Empirical Study On the Food and Beverage Industry Group Company Registered In The Stock Exchange Year 2009-2012)

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ABSTRACT

This study was conducted to analyze Effect Current Cash Debt Coverage Ratio, Overall Cash Flow Ratio, Debt To Equity Ratio and Dividend Payout Ratio Against. The population in this research that the company manufacturing the food and beverage industry sectors listed on the Stock Exchange in 2009-2012. The sampling technique used in this study is purposive sampling with a sample size of 36 companies. The results of this study indicate that simultaneous all Effect Current Cash Debt Coverage Ratio, Overall Cash Flow Ratio, Debt To Equity Ratio and influence with the Dividend Payout Ratio. And only partially variable Current Cash Debt Coverage Ratio is berpengaruh significantly to the Dividend Payout Ratio. The coefficient of determination (Adjusted R²) of 25.7 percent regression models

Keywords : Current Cash Debt Coverage Ratio, Overall Cash Flow Ratio, Debt To Equity Ratio, Dividend Payout Ratio