

**PENGARUH *CURRENT RATIO*, *RETURN ON ASSET*, *DEBT TO TOTAL ASSET RATIO* DAN *TOTAL ASSET TURNOVER* TERHADAP *DIVIDEND PAYOUT RATIO***

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio*, *Return on Assets*, *Debt to total Asset Ratio* dan *Total asset Turnover* terhadap *Dividend Payout Ratio* pada *consumer goods industry company*.

Penelitian ini menggunakan *consumer goods industry company* yang terdaftar di Bursa Efek Indonesia pada periode 2009-2012. Penelitian ini menggunakan sampel 16 perusahaan *consumer goods industry* dengan metode *purposive sampling*. Metode analisis yang digunakan adalah regresi berganda.

Hasil penelitian menunjukkan bahwa *Current Ratio*, *Return on Assets*, *Debt to total Asset Ratio* dan *Total asset Turnover* secara bersama-sama berpengaruh signifikan terhadap *Dividend Payout Ratio*. Secara parsial hanya variabel *Debt to Asset Ratio* dan *Total asset Turnover* yang berpengaruh signifikan, sedangkan *Current Ratio* dan *Return on Assets* tidak berpengaruh pada *Dividend Payout Ratio*.

**Kata kunci:** *Current ratio*, *Return on Asset*, *Debt to Total Asset Ratio*, *Total asset Turnover* dan *Dividend Payout Ratio*

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**ABSTRACT**

*This research aims to analyze the influence of Current Ratio, Return on Assets, Debt to Total Asset Ratio and Total Asset Turnover of Dividend Payout Ratio on the Consumer goods industry company.*

*This research uses the consumer goods industry company listed at the Indonesian Stock Exchange in the period 2009-2012. This research using a sample of 16 companies consumer goods industry were taken with purposive sampling method. Methods of analysis used was multiple regression.*

*The results showed that the Current Ratio, Return on Assets, Debt to total Asset Ratio and Total asset Turnover are jointly significant effect against the Dividend Payout Ratio. Partially only variable Debt to Asset Ratio and Total asset Turnover significant influence, while the Current Ratio and Return on Assets has no effect on the Dividend Payout Ratio.*

**Keywords :** *Current Ratio , Return on Assets , Debt to Total Asset Ratio , Total Asset Turnover and Dividend Payout Ratio*

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