

RELATIONSHIP RETURN ON ASSETS , NET INCOME AND OF DEBT TO EQUITY RATIO OF CASH DIVIDEND ON MANUFACTURING COMPANY IN THE PERIOD 2009-2012

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ABSTRACT

This study of the relationship between the return on assets (ROA) , net income and debt-to- equity ratio (DER) with cash dividends made by the companies listed on the Stock Exchange . This study aims to obtain empirical evidence about the relationship of ROA , net income and DER with a cash dividend on companies listed on the Stock Exchange 2009-2011. The method used is the method of correlation pearson analysis.

The results showed that the return on assets (ROA) has a significant relationship with a cash dividend. The relationship between net income and dividend distribution is strong and significant , while the relationship between the debt-to- equity ratio (DER) to the payment of cash dividends is not significant .

Key words : return on assets , net income , debt to equity ratio , cash dividends