

**PENGARUH LABA BERSIH DAN ARUS KAS OPERASI TERHADAP
DIVIDEN KAS PADA PERUSAHAAN FARMASI YANG TERDAFTAR
DI BEI PERIODE 2008 - 2009**

BY :

PUTRI LESTARI

43208010-104

ABSTRACT

The purpose of this study was to determine the influence of independent variables (the influence of net income end operating cash flow) to the dependent variables (the dividend). The research was conducted in 10 farmasi companies listed in Indonesia Stock Exchange the period 2008 to 2009.

In this study there 10 farmasi firms sampled in the study, data was conducted with descriptive testing, test for normality, and then proceed to test the classical assumption, the coefficient of determination, and test hypotheses.

Through a simultaneous significance test (test statistic F) and significance test of individual parameters (statistic t test) to determine the effect of net income and cash flow of the cash dividend can be concluded that the net income effect on cash dividend, but cash flow operating not as well uneffect of cash dividends. R square test results showed that the cash dividend amounting to 61,8% explained by in net income and cash flow operating. While the remaining 38,2% are influenced or explained by other variables not included in this study.

Key words : Net income, operating cash flow, dividends cash