

**ANALYSIS OF THE RELATION BETWEEN ACCOUNTANCY
PROFIT AND CASH PROFIT WITH CASH DIVIDENDS
ON CONSUMER GOODS COMPANIES LISTED AT
THE INDONESIAN STOCK EXCHANGE**

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ABSTRACT

This research aims are to know the relation between the accountancy profit and cash dividend and also to know the relation between the cash profit and cash dividend.

This research is a hypotesis examining research to know the correlational relation among the variables. The populations of this research are the consumer goods companies which listed at The Indonesian Stock Exchange. The samples of this research are 18 consumer goods companies which were selected with certain criterias by purposive sampling method. The data of this research are quantitative data. The data sources of this research are secondary data from publicised annual reports for the 2009 period and from the Indonesian Capital Market Directory 2010. The technic of data collecting is documentation technic. The methods of data analyzing are using the Spearman Rank correlation and t test.

This research shows that the value of the Spearman Rank correlation for 2009 period between the accountancy profit and dividend cash also between the cash profit and cash dividend are > 0 . The t test between the accountancy profit and dividend cash also between the cash dividend and cash dividend shows that the values of $t > t$ table.

Keywords: Accountancy Profit, Cash Profit, Cash Dividend