

PENGARUH *NET PROFIT MARGIN RATIO*, *CURRENT RATIO*, *QUICK RATIO* DAN *DEBT TO EQUITY RATIO* TERHADAP KEPUTUSAN PEMBAGIAN DIVIDEN TUNAI

(Studi empiris : Pada Perusahaan Manufaktur Yang Terdaftar Di BEI)

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *net profit margin*, *current ratio*, *quick ratio* dan *debt to equity ratio* terhadap keputusan pembagian dividen tunai (studi empiris pada perusahaan manufaktur yang terdaftar di BEI). Data yang diperoleh sebanyak 32 perusahaan dengan kurun waktu 2008 - 2010 dan dihubungkan dengan 5 variabel penelitian, yaitu : 4 variabel independen : *net profit margin*, *current ratio*, *quick ratio* dan *debt to equity ratio* dan 1 variabel dependen : dividen tunai. Metode analisis data yang digunakan adalah uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji T, dan uji F.

Hasil penelitian menunjukkan bahwa, untuk hasil uji F, *net profit margin*, *current ratio*, *quick ratio* dan *debt to equity ratio* secara simultan berpengaruh signifikan terhadap dividen tunai. Untuk hasil uji T, variabel *net profit margin* (NPM) berpengaruh signifikan secara parsial terhadap dividen tunai, sedangkan variabel *current ratio* (CR), *quick ratio* (QR) dan *debt to equity ratio* (DER) tidak berpengaruh terhadap dividen tunai.

Kata Kunci : Dividen Tunai, *Net Profit Margin* (NPM), *Current Ratio* (CR), *Quick Ratio* (QR) dan *Debt to Equity Ratio* (DER)

**THE INFLUENCE OF NET PROFIT MARGIN RATIO, CURRENT RATIO,
QUICK RATIO AND DEBT TO EQUITY RATIO OF DECISION
CASH DIVIDEND**

(Empirical Study On Manufacturing Company Registered In BEI)

By : Dimas Prakoso Poeriantoro

Abstract

This study aims to analyze the influence of net profit margin, current ratio, quick ratio and debt to equity ratio of decision cash dividend (empirical studies on manufacturing company registered in BEI). Data obtained as many as 32 companies with the period from 2008 to 2010 and linked to the 5 variables of the study, namely: 4 independent variables: net profit margin, current ratio, quick ratio and debt to equity ratio and 1 dependent variables: cash dividend. Data analysis methods used are test for normality, multicollinearity test, heteroskedastisitas test, autocorrelation test, a test of determination, t test and F test.

The results showed that: for the F test results, net profit margin, current ratio, quick ratio and debt to equity ratio simultaneously affects significant impact on cash dividend. To the test T variable net profit margin (NPM) significant affect the cash dividend, while the variables current ratio (CR), quick ratio (QR), debt to equity ratio (DER) does not affect the cash dividend.

Keywords: *Cash Dividend, Net Profit Margin (NPM), Current Ratio (CR), Quick Ratio (QR) and Debt to Equity Ratio (DER).*