**THE INFLUENCE OF CURRENT RATIO, DEBT to EQUITY RATIO, RETURN ON ASSET AND SALES GROWTH TO DIVIDEND PAYOUT RATIO PERUSAHAAN LQ45**

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***ABSTRACT***

*The objective of this research was to know the influence of Current Ratio, Debt To Equity Ratio, Return On Asset And Sales Growth to Dividend Payout Ratio period 2009-2010. The sampling of this study using purposive sampling method, a sample of 18 companies that match the criteria specified by study period 2009-2010 of LQ45 companies. The analytical method used is multiple regression with a quadratic equation of the smallest and hypothesis test using the t-statistic for testing the partial regression coefficient and F-statistics to test the effect of simultaneously*

*The result of the research shows that Current Ratio , Debt To Equity Ratio, Return On Asset And Sales Growth had significant influence Dividend Payout Ratio simultaneosly. Partially, Debt To Equity Ratio,Return On Asset And Sales Growth had significant influence to dividend payout ratio perid 2009-2010.*

*Key words: Current Ratio, Debt To Equity Ratio, Return On Asset, Sales Growth, Dividend Payout Ratio, LQ 45 Companies.*

# PENGARUH CURRENT RATIO, DEBT to EQUITY RATIO, RATIO on ASSET DAN SALES GROWTH TERHADAP DIVIDEND PAYOUT RATIO PERUSAHAAN LQ 45

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## *ABSTRAK*

*Tujuan dari penelitian ini adalah untuk mengetahui pengaruh dari current ratio, debt to equity ratio, return on asset dan sales growth terhadap dividend payout ratio periode tahun 2009-2010. Sampel dari penelitian ini menggunakan metode purposive sampling, sampel yang sesuai dengan kriteria sebanyak 18 perusahaan periode 2009-2010. Metode analisis yang digunakan adalah regresi berganda dengan kuadrat persamaan terkecil dan uji hipotesis menggunakan t-statistik untuk menguji koefisien regresi parsial serta F-Statistik untuk menguji pengaruh secara simultan.*

*Hasil dari penelitian menunjukkan Current Ratio, Debt To Equity Ratio, Return On Asset dan Sales Growth berpengaruh signifikan terhadap Dividend Payout Ratio secara simultan. Secara parsial, debt to equity ratio, return on asset dan sales growth berpengaruh terhadap dividend payout ratio periode 2009-2010.*

*Kata Kunci : Current Ratio, Debt to Equity Ratio, Return on Asset Sales Growth, Dividend Payout Ratio, perusahaan LQ 45*