

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh variabel *Current Ratio*, *Debt to Equity Ratio*, dan *Return On Asset* terhadap *Dividend Payout Ratio*. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014. Pemilihan sampel penelitian dilakukan berdasarkan metode *purpose sampling*, sampel dalam penelitian ini berjumlah 33 perusahaan. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan (uji F) variabel *Current Ratio*, *Debt to Equity Ratio*, dan *Return On Asset* secara simultan berpengaruh terhadap *Dividend Payout Ratio*. Secara parsial (uji t) variabel *Current Ratio* berpengaruh positif dan tidak signifikan terhadap *Dividend Payout Ratio*, Variabel *Debt to Equity Ratio* berpengaruh negatif dan signifikan terhadap *Dividend Payout Ratio*, dan Variabel *Return On Asset* berpengaruh positif dan signifikan terhadap *Dividend Payout Ratio*.

Kata kunci : *Current Ratio*, *Debt to Equity Ratio*, *Return On Asset*, dan *Dividend Payout Ratio*.



ABSTRACT

The research aims to know the influence of variable Current Ratio, Debt to Equity Ratio, and Return On Asset on the Dividend Payout Ratio. The object of this research is manufacturing companies listed in Indonesia Stock Exchange in the year of 2014. The research sample selection is done by the purpose sampling method, the sample in this research amounted to 33 companies. Data analysis which is statistic analysis in the form of multiple linear regression test.

The result of this research shows that simultaneously (f test) variable Current Ratio, Debt to Equity Ratio, and Return On Asset simultaneously influence on the Dividend Payout Ratio. Partially (t test) variable Current Ratio positive influence and not significant on the Dividend Payout Ratio, variable Debt to Equity Ratio negative influence and significant on the Dividend Payout Ratio, and variable Return On Asset positive influence and significant on the Dividend Payout Ratio.

Keywords : Current Ratio, Debt to Equity Ratio, Return On Asset, dan Dividend Payout Ratio.

