

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *debt equity ratio*, *current ratio*, *return on asset*, dan *earning per share* terhadap *dividend payout ratio*. Variabel independen yang digunakan dalam penelitian ini yaitu yang diukur menggunakan, *debt equity ratio*, *current ratio*, *kemudian return on asset*, dan *earning per share*, sedangkan variabel dependennya adalah *Dividend payout ratio*.

Populasi yang digunakan dalam penelitian ini adalah perusahaan *manufaktur* yang terdaftar di Bursa Efek Indonesia periode 2009 – 2015. Sampel dari populasi tersebut dipilih menggunakan metode purposive sampling dimana dari total 150 perusahaan terdaftar dilakukan purposive sampling sehingga menghasilkan total 10 perusahaan yang dijadikan sebagai sampel dasar penelitian. Metode analisis yang digunakan ialah metode regresi linear berganda.

Berdasarkan penelitian ini, secara parsial ada 2 variabel yaitu *Debt Equity Ratio* (DER) dan *Current Asset* (CR) yang berpengaruh signifikan positif dan variabel *Return on Asset* (ROA) dan *Earning Peshare* (EPS) tidak berpengaruh signifikan terhadap *Devidend Payout Ratio*. Terbukti pula bahwa *Debt to Equity Ratio* (DER), *Current Ratio* (CR), *Return on Asset* (ROA) dan *Earning Per Share* (EPS) berpengaruh simultan signifikan dan positif terhadap *Dividend Payout Ratio* (DPR)

Kata Kunci : *Debt Equity ratio*, *Current Ratio*, *Return On Asset*, *Earning Per Share* dan *Dividend Payout Ratio*.



ABSTRACT

The purpose of this study is to find out effect of debt equity ratio, current ratio, return on asset and earning per share against dividend payout ratio. Independent variables that used in this study is measured by using debt equity ratio, current ratio and return on assets and earnings per share and then dependent variables is the dividend payout ratio.

Population that I used in this study is manufacturing company that registered on the Indonesia Stock Exchange period 2009 - 2015, sample from the population is selected by using purposive sampling method, from total 150 registered company, 10 is used as a sample basis of research. For analytical method is using multiple linear regression method.

Based on this study, partially there are 2 variables: the debt equity ratio (DER) and Current Assets (CR) have significant effect positively, variable return on assets (ROA) and earnings per share (EPS) there is no significant effect on the dividend payout ratio. It was determined that the debt to equity ratio (DER), current ratio (CR), return on assets (ROA) and Earning per share (EPS) is simultaneous significant and have positive effect against dividend payout ratio (DPR)

Keywords: Debt equity ratio, current ratio, return on assets, earnings per share and dividend payout ratio.

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