

## **ABSTRACT**

*This research aims to examine to know “the influence of Earning Per Share (EPS), Return On Asset (ROA), Debt to Equity Ratio (DER), and Current Ratio (CR) toward Dividend Payout Ratio (DPR)” with method used in this research is associative method. The object of this study in on companies listed in the Index LQ45 on period 2012-2015. Sampling technique used purposive sampling with total sample of 17 companies and the technique of analysis is panel data.*

*The results of parsial test (T test) show that Earning Per Share (EPS) and Return On Asset (ROA) give significant positive effect on Dividend Payout Ratio (DPR). Debt to Equity Ratio (DER) give significant negative impact on Dividend Payout Ratio (DPR). But, Current Ratio (CR) does not give impact on Dividend Payout Ratio (DPR). According to simultant test (F test) show that independent variable (Earning Per Share, Return On Asset, Debt to Equity Ratio, and Current Ratio) give significant impact on Dividend Payout Ratio (DPR).*

*Keywords : Earning Per Share (EPS), Return On Asset (ROA), Debt to Equity Ratio (DER), Current Ratio (CR), and Dividend Payout Ratio (DPR).*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui “Pengaruh *Earning Per Share* (EPS), *Return On Asset* (ROA), *Debt to Equity Ratio* (DER), dan *Current Ratio* (CR) terhadap *Dividend Payout Ratio* (DPR) dengan menggunakan metode asosiatif. Objek penelitian ini adalah pada perusahaan yang terdaftar dalam Indeks LQ45 periode 2012-2015. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 17 perusahaan dan teknik analisis menggunakan analisis data panel.

Hasil dari uji test parsial (uji T) menunjukkan bahwa *Earning Per Share* (EPS) dan *Return On Asset* (ROA) berpengaruh positif dan signifikan terhadap *Dividend Payout Ratio* (DPR). *Debt to Equity Ratio* (DER) berpengaruh negatif dan signifikan terhadap *Dividend Payout Ratio* (DPR). Tetapi, *Current Ratio* (CR) tidak berpengaruh signifikan. Hasil dari uji test simultan (uji F) menunjukkan bahwa variabel independen (*Earning Per Share*, *Return On Asset*, *Debt to Equity Ratio*, dan *Current Ratio*) berpengaruh signifikan terhadap *Dividend Payout Ratio* (DPR).

Kata kunci : *Earning Per Share* (EPS), *Return On Asset* (ROA), *Debt to Equity Ratio* (DER), *Current Ratio* (CR), dan *Dividend Payout Ratio* (DPR).



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