

ABSTRACT

The purpose of this study to examines the influence of Current Ratio, Total Asset Turn Over, Debt to Equity Ratio, Return On Assets, and Earning Per Share against Dividend Payout Ratio at consumer goods companies listed on the Indonesia Stock Exchange period of 2012-2015 as many as 9 companies as research samples. In this research the independent variable (X) is CR (X_1), TATO (X_2), DER (X_3), ROA (X_4), EPS (X_5), while the dependent variable (Y) is DPR. T test result indicate that the variables Debt to Equity Ratio (DER) has a significant influence on Dividend Payout Ratio (DPR) while Current Ratio (CR), Total Assets Turn Over (TATO), Return On Assets (ROA) and Earning Per Share (EPS) did not have a significant influence on the Dividend Payout Ratio (DPR). F test results showed that together the variable Current Ratio (CR), Total Assets Turn Over (TATO), Debt to Equity Ratio (DER), Return On Assets (ROA), and Earning Per Share (EPS) has a significant influence on the Dividend Payout Ratio (DPR).

Key Words: *Current Ratio (CR), Total Assets Turn Over (TATO), Debt to Equity Ratio (DER), Return On Assets (ROA), Earning Per Share (EPS), dan Dividend Payout Ratio (DPR).*

ABSTRAK

Tujuan penelitian ini untuk meneliti pengaruh *Current Ratio*, *Total Assets Turn Over*, *Debt to Equity Ratio*, *Return On Assets* dan *Earning Per Share* terhadap *Dividend Payout Ratio* pada perusahaan barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2012-2015 sebanyak 9 perusahaan sebagai sample penelitian. Dalam penelitian ini yang menjadi variabel independennya (X) adalah CR (X₁), TATO (X₂), DER (X₃), ROA (X₄) dan EPS (X₅) sedangkan variabel dependennya (Y) adalah DPR. Hasil uji t menunjukkan bahwa variabel *Debt to Equity Ratio* (DER) mempunyai pengaruh signifikan terhadap *Dividend Payout Ratio* (DPR) sedangkan *Current Ratio* (CR), *Total Assets Turn Over* (TATO), *Return On Assets* (ROA) dan *Earning Per Share* (EPS) tidak mempunyai pengaruh yang signifikan terhadap *Dividend Payout Ratio* (DPR). Hasil uji F menunjukkan bahwa secara bersama-sama variabel *Current Ratio* (CR), *Total Assets Turn Over* (TATO), *Debt to Equity Ratio* (DER), *Return On Assets* (ROA) dan *Earning Per Share* (EPS) mempunyai pengaruh signifikan terhadap *Dividend Payout Ratio* (DPR).

Kata Kunci: *Current Ratio (CR)*, *Total Assets Turn Over (TATO)*, *Debt to Equity Ratio (DER)*, *Return On Assets (ROA)*, *Earning Per Share (EPS)*, dan *Dividend Payout Ratio (DPR)*.