

## ABSTRAK

Tujuan penelitian ini untuk menguji pengaruh *Current Ratio* (CR), *Total Asset Turnover* (TATO) dan *Net Profit Margin* (NPM) terhadap *Dividend Payout Ratio* (DPR) pada perusahaan *Consumer Goods Industry* yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Penelitian ini dilakukan dengan menggunakan data sekunder yaitu laporan keuangan. Teknik sampel yang digunakan adalah *purposive sampling*. Analisis data dilakukan dengan metode analisis regresi data panel. Dari 43 perusahaan, hanya diambil 8 perusahaan. Untuk keperluan analisis data dalam penelitian ini, penulis menggunakan pengujian statistik yang di bantu oleh *evIEWS* 9.0. Hasil penelitian menunjukkan bahwa *Current Ratio* (CR) tidak berpengaruh terhadap *Dividend Payout Ratio* (DPR), *Total Asset Turnover* (TATO) tidak berpengaruh terhadap *Dividend Payout Ratio* (DPR) dan *Net Profit Margin* (NPM) berpengaruh negatif dan signifikan terhadap *Dividend Payout Ratio* (DPR).

**Kata kunci :** *Current Ratio* (CR), *Total Asset Turnover* (TATO), *Net Profit Margin* (NPM) dan *Dividend Payout Ratio* (DPR)



## ABSTRACT

*The purpose of this study is to determine the effect of Current Ratio (CR), Total Asset Turnover (TATO) and Net Profit Margin (NPM) on Dividend Payout Ratio (DPR) in consumer goods company listed on the Indonesia Stock Exchange 2013 – 2017. This research is conducted using secondary data namely financial statements. Sampling technique used was purposive sampling. Data analysis was performed with panel data regression analysis method. Of the forty three companies, only taken eight companies. For the purposes of data analysis in this study, the authors used statistical tests were assisted by the program Eviews 9.0. The result showed that Current Ratio (CR) has no effect on Dividend Payout Ratio (DPR), Total Asset Turnover (TATO) has no effect on Dividend Payout Ratio (DPR), while Net Profit Margin (NPM) has negative and significant effect on Dividend Payout Ratio (DPR).*

**Keywords :** *Current Ratio (CR), Total Asset Turnover (TATO), Net Profit Margin (NPM) and Dividend Payout Ratio (DPR)*

