

**AN ANALYSIS THE EFFECT OF ACCOUNTING PROFIT AND CASH  
PROFIT ON CASH DIVIDENDS IN CONSUMER GOODS INDUSTRY IN  
INDONESIA**

**(Case Studi On Manufacturing Companies Listed On The Indonesia Stock  
Exchange (IDX) 2019-2020)**

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**ABSTRACT**

*The purpose of this study was to determine the effect of accounting profit and cash profit on cash dividends in Consumer Goods Industry Companies Listed on the Indonesia Stock Exchange (BEI) 2019-2020. The independent variables used are accounting profit and cash profit, while the dependent variable used is cash dividend.*

*The population in this study were 62 manufacturing companies in the consumer goods industry which were listed on the Indonesia Stock Exchange (BEI) in 2019-2020 using the purposive sampling method. Of the 62 listed companies, a sample of 20 companies that met the criteria was obtained. The total observations in this study were 40. Data were analyzed using multiple linier regression and hypothesis testing using the  $F$  test and  $t$  test. The results showed that simultaneously accounting profit and cash profit had a significant effect on cash dividends. Hypothesis testing shows that the  $F$  test shows that the significant value is  $0.001 < 0.05$ . Partially accounting profit has a positive and significant effect on cash dividends. Cash income has a positive and significant effect on cash dividends.*

*Keyword: Cash Dividend, Cash Profit, Accounting Profit.*