

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Current Ratio (CR)*, *Debt to Equity Ratio (DER)*, *Firm Size*, *Return on Asset (ROA)*, *Sales Growth* terhadap *Dividen Payout Ratio (DPR)*. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013 sampai dengan 2017 dan diperoleh 18 perusahaan. Sampel yang digunakan dipilih melalui *purposive sampling*. Alat analisis yang digunakan adalah regresi linier berganda, tetapi sebelum pengujian hipotesis terlebih dahulu dilakukan uji asumsi klasik

Hasil penelitian menunjukkan bahwa Variabel *Current Ratio (CR)* tidak berpengaruh terhadap *Dividen Payout Ratio (DPR)*. *Debt to Equity Ratio (DER)* berpengaruh negatif signifikan terhadap *Dividen Payout Ratio (DPR)*. *Firm Size* berpengaruh negatif signifikan terhadap *Dividen Payout Ratio (DPR)*. *Return on Asset (ROA)* berpengaruh positif signifikan terhadap *Dividen Payout Ratio (DPR)*. *Sales Growth* tidak berpengaruh terhadap *Dividen Payout Ratio (DPR)*.

Kata Kunci : *Current Ratio (CR)*, *Debt to Equity Ratio (DER)*, *Firm Size*, *Return on Asset (ROA)*, *Sales Growth*, *Dividen Payout Ratio (DPR)*

ABSTRAC

This research aimed to analyze the effect of Current Ratio (CR), Debt to Equity Ratio (DER), Firm Size, Return on Asset (ROA), Sales Growth to wards Dividen Payout Ratio (DPR). The population of the research included the company listed in Indonesia Stock Exchange on manufacturing companies during 2013 to 2017 period. Samples were obtained based on a purposive sampling technique, and acquired 18 companies. Data analysis technique used multiple linier regression, but tested the classical assumption before hypothesis testing.

Based on the analysis of data, Current Ratio (CR) has not related to Dividen Payout Ratio (DPR). Debt to Equity Ratio (DER) was negatif significantly related to Dividen Payout Ratio (DPR). Firm Size was negatif significantly related to Dividen Payout Ratio (DPR). Return on Asset (ROA) was positif significantly related to Dividen Payout Ratio. Sales Growth has not related to Dividen Payout Ratio (DPR).

Keywords : Current Ratio (CR), Debt to Equity Ratio (DER), Firm Size, Return on Asset (ROA), Sales Growth, Dividen Payout Ratio (DPR)