

ABSTRACT

THE INFLUENCE OF DEBT TO EQUITY RATIO (DER), CURRENT RATIO (CR), AND RETURN ON ASSETS (ROA) ON DIVIDEND PAYOUT RATIO (DPR) (Case At PT. Indocement Tungal Prakasa Tbk)

By :

Fahmi Pahmudin

NIM : 203402063

Guide I : Nana Sahroni

Guide II : Dewi Permata Sari

The purpose of this research is to determine and analyze the influence of Debt to Equity Ratio (DER), Current Ratio (CR) and Return On Assets (ROA) on the Dividend Payout Ratio (DPR) at PT. Indocement Tungal Prakasa Tbk. The method used is the survey method and the analysis technique used is Multiple Linear Regression Analysis. Based on the research results, it is known that simultaneously the Debt to Equity Ratio (DER) has no significant effect on the Dividend Payout Ratio (DPR), the Current Ratio (CR) has a significant effect on the Dividend Payout Ratio (DPR), Return On Assets (ROA) has a significant effect on Dividends Payout Ratio (DPR).

Keywords : *Debt to Equity Ratio, Current Ratio, Return On Assets, Dividend Payout Ratio*

ABSTRAK

PENGARUH *DEBT TO EQUITY RATIO* (DER), *CURRENT RATIO* (CR), DAN *RETURN ON ASSETS* (ROA) TERHADAP *DIVIDEND PAYOUT RATIO* (DPR) (Kasus Pada PT. Indocement Tungal Prakasa Tbk)

Oleh :

Fahmi Pahmudin

NIM : 203402063

Pembimbing I : Nana Sahroni

Pembimbing II : Dewi Permata Sari

Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Debt to Equity Ratio* (DER), *Current Ratio* (CR) dan *Return On Assets* (ROA) terhadap *Dividend Payout Ratio* (DPR) pada PT. Indocement Tungal Prakasa Tbk. Metode yang digunakan adalah metode survey dan teknik analisis yang digunakan adalah Analisis Regresi Linier Berganda. Berdasarkan hasil penelitian diketahui bahwa secara simultan *Debt to Equity Ratio* (DER) tidak berpengaruh signifikan terhadap *Dividend Payout Ratio* (DPR), *Current Ratio* (CR) berpengaruh signifikan terhadap *Dividend Payout Ratio* (DPR), *Return On Assets* (ROA) berpengaruh signifikan terhadap *Dividend Payout Ratio* (DPR).

Kata Kunci : *Debt to Equity Ratio, Current Ratio, Return On Assets, Dividend Payout Ratio*