ABSTRAK

PENGARUH LABA BERSIH, *RETURN ON EQUITY* (ROE), DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP KEBIJAKAN DIVIDEN
(Survei pada Perbankan Konvensional yang Terdaftar di Bursa Efek Indonesia Periode 2015-2023)

Oleh:
Novita Febriany Kusumaningrum
NPM. 213403515

Pembimbing I : Prof. Dr. H. Dedi Kusmayadi S.E., M.Si., Ak., CA., CRA., CRP., ACPA., CPA., CSBA., Asean CPA.
Pembimbing II : Irman Firmansyah S.E., M.Si., Ak., CA.

Tujuan penelitian ini untuk mengetahui besarnya pengaruh laba bersih, *return on equity* (roe), dan *debt to equity ratio* (der) terhadap kebijakan dividen pada perusahaan perbankan konvensional yang terdaftar di Bursa Efek Indonesia (BEI). Metode penelitian yang digunakan adalah metode deskriptif kuantitatif dengan pendekatan data panel, sedangkan teknik penarikan sampel menggunakan teknik *probability sampling.* Teknik pengumpulan data yang digunakan untuk data sekunder dilakukan melalui laporan keuangan tahunan perusahaan, kajian pustaka dan pihak lain yang relevan. Alat analisis menggunakan analisis regresi linear berganda dengan bantuan *software Eviews 12*. Hasil penelitian menunjukan bahwa: (1) laba bersih, *return on equity* (roe)*, debt to equity ratio* (der), dan kebijakan dividen di perbankan konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2023 mengalami kenaikan dan penurunan; (2) secara simultan, laba bersih, *return on equity* (roe)*,* dan *debt to equity ratio* (der) berpengaruh signifikan terhadap kebijakan dividen; dan (3) secara parsial laba bersih tidak berpengaruh signifikan terhadap kebijakan dividen, *return on equity* (roe) tidak berpengaruh signifikan terhadap kebijakan dividen*,* dan *debt to equity ratio* (der) tidak berpengaruh signifikan terhadap kebijakan dividen.

Kata kunci: laba bersih, *return on equity, debt to equity ratio,* kebijakan dividen.

ABSTRACT

THE EFFECT OF NET PROFIT, RETURN ON EQUITY (ROE), AND DEBT TO EQUITY RATIO (DER) ON DIVIDEND POLICY

(A Survey on Conventional Banking Listed at Indonesian Stock Exchange for the Period 2015-2023)

By:

Novita Febriany Kusumaningrum

NPM. 213403515

Guide I **: Prof. Dr. H. Dedi Kusmayadi S.E., M.Si., Ak., CA., CRA., CRP., ACPA., CPA., CSBA., Asean CPA.**

Guide II **: Irman Firmansyah S.E., M.Si., Ak., CA.**

The objective of the research was to find out the effect of net profit, return on equity (roe), and debt to equity ratio (der) on dividend policy of conventional banking listed at Indonesian Stock Exchange (IDX). The method used in the research is quantitative descriptive method with panel data approach, and probability sampling technique is used to withdrawal samples. The data collecting technique used to obtain secondary data was obtained from company annual financial report, literature reviews and other relevant parties. Multiple linear regression analysis is used to analyse the data with the help of Eviews 12 software. The results of this study show that: (1) net profit, return on equity (roe), debt to equity ratio (der), and dividend policy in conventional banking listed on the Indonesia Stock Exchange (IDX) for the period 2015-2023 experienced an increase and decrease; (2) simultaneously, net profit, return on equity (roe), and debt to equity ratio (der) have a significant effect on dividend policy; and (3) partially net profit does not have a significant effect on dividend policy, return on equity (roe) does not have a significant effect on dividend policy, and debt to equity ratio (der) does not have a significant effect on dividend policy.

Keywords: *net profit, return on equity, debt to equity ratio, and dividend policy.*