

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *Current Ratio*, *Return On Equity*, *Total Asset Turn Over*, *Debt Equity Ratio*, *Price Earning Ratio* terhadap *Dividend Payout Ratio* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2013. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2013 yang berjumlah 29 perusahaan. Adapun sampel penelitian ini diambil dengan menggunakan teknik purposive sampling yaitu pemilihan anggota sampel berdasarkan kriteria-kriteria tertentu. Alat analisis yang digunakan dalam penelitian ini adalah regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa hanya variabel *Price Earning Ratio* berpengaruh positif signifikan terhadap *Dividend Payout Ratio*. Sedangkan variabel *Current Ratio*, *Return On Equity*, *Total Asset Turn Over*, *Debt Equity Ratio* menunjukkan hasil tidak berpengaruh terhadap *Dividend Payout Ratio*. Secara simultan variabel CR, ROE, TATO, DER, dan PER berpengaruh signifikan terhadap *Dividend Payout Ratio*. Hal ini dibuktikan dengan nilai sig-F lebih kecil dari signifikansi 5%.

Kata kunci: *Dividend Payout Ratio*, *Current Ratio (CR)*, *Return On Equity (ROE)*, *Total Asset Turn Over (TATO)*, *Debt Equity Ratio (DER)*, *Price Earning Ratio (PER)*.

ABSTRAK

This research aimed to examine the effect Current Ratio, Return On Equity, Total Asset Turn Over, Debt Equity Ratio, Price Earning Ratio toward Dividend Payout Ratio in manufacture that listed in Indonesia Stock Exchange (IDX) period 2011-2013. The population of this research is manufacture companies which listed in Indonesia Stock Exchange (IDX), there is 22 companies. Research sample using purposive sampling of companies for period ended 2011 – 2013 analyzed by using the two tail linear regression methodology.

The results of this research indicate that Price Earning Ratio have positive significant influence to Dividend Payout Ratio. The Current Ratio, Return On Equity, Total Asset Turn Over, Debt Equity Ratio, variable hasn't significant influence to Dividend Payout Ratio. Stimulatingly the CR, ROE, TATO, DER, and PER have significant influence to Dividend Payout Ratio, it proved by sig-F value lower than 5% significances.

Keyword: Dividend Payout Ratio, Current Ratio (CR), Return On Equity (ROE), Total Asset Turn Over (TATO), Debt Equity Ratio (DER), Price Earning Ratio (PER).