

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh profitabilitas (*return on assets*), likuiditas (*current ratio*), dan *leverage* (*debt to equity ratio*), terhadap *Dividend payout ratio* pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan data sekunder yang diperoleh dari Bursa Efek Indonesia dengan menggunakan jenis penelitian kuantitatif. Diperoleh 10 populasi yang akan diteliti dari 25 perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia pada periode 2014-2018. Sampel pada penelitian ini diperoleh menggunakan metode *purposive sampling*, yaitu pemilihan sampel menggunakan kriteria-kriteria yang telah ditentukan. Teknik analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 25. Hasil yang diperoleh dalam penelitian ini adalah variabel profitabilitas (*return on assets*) berpengaruh positif dan signifikan terhadap *dividend payout ratio*, sedangkan variabel Likuiditas (*current assets*) dan *leverage* (*debt to equity ratio*) tidak berpengaruh signifikan terhadap *Dividend Payout Ratio* perusahaan *food and beverages* di Bursa Efek Indonesia.

Kata Kunci: Profitabilitas, Likuiditas, *Leverage*, *Dividend Payout Ratio*



ABSTRACT

This research aimed to find out the effect of profitability (Return On Assets), liquidity (Current Ratio), and leverage (Debt to Equity Ratio) on Dividend Payout Ratio of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX). While, the data were secondary which taken from IDX. Moreover, the research was qualitative. Futhermore, the population was 25 Food and Beverages companies which were listed on Indonesia Stock Exchange during 2014-2018. Additionally, the data collection technique used purposive sampling, in which the sample was based on criteria given. In addition, the data analysis technique used multiple linier regression with SPSS (Statistical Product and Service Solution) 25. Meanwhile, for the research result, in concluded profitability (Return On Assets) had positive and significant effect on Dividend Payout Ratio (DPR). On the other hand, liquidity (Current Ratio) had insignificant effect on Dividend Payout Ratio (DPR). Likewise, leverage (Debt to Equity Ratio) had insignificant effect on Dividend Payout Ratio (DPR) of Food and Beverage companies which were listed on Indonesia Stock Exchange.

Keyword: profitability, liquidity, leverage, dividend payout ratio



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Keywords: Profitability, Liquidity, Leverage, Dividend Payout Ratio

