

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kebijakan dividen terhadap ukuran perusahaan, *profitabilitas*, dan *leverage*. Ukuran perusahaan diukur dengan Ln total asset, *profitabilitas* diukur dengan *Return On Assets* (ROA), *leverage* diukur dengan *Debt to Equity Ratio* (DER).

Penelitian ini merupakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2019-2021. Data yang digunakan dalam penelitian ini adalah laporan tahunan (*annual report*) melalui website resmi Bursa Efek Indonesia. Sampel dalam penelitian ini diperoleh menggunakan *purposive sampling* dengan 5 kriteria yang telah ditentukan sehingga diperoleh sampel penelitian sebanyak 48 perusahaan. Metode analisis yang digunakan pada penelitian ini adalah metode analisis regresi linier berganda menggunakan program SPSS.

Hasil analisis penelitian ini menunjukkan bahwa ukuran perusahaan tidak berpengaruh terhadap kebijakan dividen, *profitabilitas* tidak berpengaruh terhadap kebijakan dividen, dan *leverage* tidak berpengaruh terhadap kebijakan dividen.

Kata kunci: Ukuran Perusahaan, *Profitabilitas*, *Leverage*, Kebijakan Dividen.



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This research aimed to analyze the effect of firm size, profitability, and leverage on the dividend policy of Food and Beverage companies. The firm size was measured by Ln Total Asset, profitability was measured by Return On Asset (ROA), and leverage was measured by Debt to Equity Ratio (DER).

The research was quantitative. Moreover, the population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2019-2021. The data were in the form of the annual report through the official website of the Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling, with 5 criteria given. In line with that, there were 48 companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS.

The result concluded that firm size did not affect dividend policy of Food and Beverage companies. Likewise, profitability did not affect dividend policy of Food and Beverage companies. Similarly, leverage did not affect dividend policy of Food and Beverage companies.

Keywords: Firm Size, Profitability, Leverage, Dividend Policy

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