

ABSTRAK

Penelitian bertujuan untuk menguji pengaruh kebijakan dividen, solvabilitas dan ukuran perusahaan terhadap nilai perusahaan. Kebijakan dividen diproksikan dengan menggunakan rasio *dividen payout ratio* (DPR). Solvabilitas diproksikan dengan *debt to equity ratio* (DER). Ukuran perusahaan menggunakan rumus *size*.

Populasi pada penelitian ini yaitu seluruh perusahaan perusahaan *basic materials* yang terdaftar di Bursa Efek Indonesia (BEI). Sampel penelitian ini pada perusahaan *basic materials* yang terdaftar pada Bursa Efek Indonesia (BEI) yang membagikan dividen periode laporan keuangan tahun 2021. Jenis penelitian ini adalah penelitian kuantitatif. Metode penelitian ini membahas analisis statistik deskriptif, uji asumsi klasik, uji kelayakan model dan pengujian hipotesis menggunakan program SPSS 20. Sampel penelitian ini menggunakan teknik *purposive sampling* dan diperoleh sampel pada penelitian sebanyak 43 perusahaan. Namun terdapat satu perusahaan yang belum melaporkan laporan keuangannya, sehingga jumlah sampel menjadi 42 perusahaan.

Hasil penelitian ini menunjukkan bahwa kebijakan dividen berpengaruh secara signifikan terhadap nilai perusahaan. Selanjutnya, solvabilitas tidak berpengaruh secara signifikan terhadap nilai perusahaan. Dan ukuran perusahaan berpengaruh secara signifikan terhadap nilai perusahaan.

Kata kunci: Kebijakan Dividen, Solvabilitas, Ukuran Perusahaan, dan Nilai Perusahaan

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ABSTRACT

This research aimed to examine the effect of dividend policy, solvability, and firm size on firm value. The dividend policy was referred to as Dividend Payout Ratio (DPR), solvability was referred to as Debt to Equity Ratio (DER), and firm size was referred to as Size.

The population was all basic materials companies listed on the Indonesia Stock Exchange (IDX). In line with that, the basic material companies which shared their dividend during 2021 financial statements were the sample. Moreover, the research was quantitative. The data analysis used descriptive statistics analysis, classical assumption test, proper model test, and hypothetical test; using SPSS 20. Furthermore, the data collection technique used purposive sampling with 43 basic materials companies as the sample. However, there was one company that had not distributed its financial statement. As a consequence, the total samples were 42 companies.

The result concluded that dividend policy had a significant effect on firm value. However, solvability had an insignificant effect on firm value. In contrast, firm size had a significant effect on the firm value of basic materials companies listed on IDX.

Keywords: *Dividend Policy, Solvability, Firm S*



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