

ABSTRAK

FITRI AFRIANTI HARAHAP, NIM 710322002. Pengaruh Debt To Equity Ratio, Current Ratio dan Return On Asset terhadap Dividend Payout Rasio Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2015.

Permasalahan dalam penelitian ini adalah apakah Debt To Equity Ratio berpengaruh terhadap Dividend Payout Ratio, apakah Current Ratio berpengaruh terhadap Dividend Payout Ratio, apakah Return On Asset berpengaruh terhadap dividen payout ratio, apakah secara Parsial Debt To Equity Ratio, Current Ratio, Return On Asset berpengaruh terhadap Dividend Payout Ratio.

Penelitian ini memiliki beberapa tujuan, pertama, menguji pengaruh Debt To Equity Ratio terhadap Dividend Payout Ratio, kedua, menguji pengaruh Current Ratio terhadap Dividend Payout Ratio, ketiga, menguji pengaruh Return On Asset terhadap Dividend Payout Ratio

Populasi yang digunakan adalah seluruh perusahaan manufaktur yang terdaftar di BEI. Sampel diambil dengan metode *purposive sampling*. Teknik pengumpulan data menggunakan studi dokumenter dan teknik analisis data adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa pertama, Debt To Equity Ratio berpengaruh terhadap Dividend Payout Ratio, kedua, Current Ratio berpengaruh terhadap Dividend Payout Ratio, ketiga, Return On Asset berpengaruh terhadap Dividend Payout Ratio,

Kata Kunci: *Debt To Equity Ratio, Current Ratio, dan Return On Asset* , dan *Dividend Payout Ratio*

ABSTRACT

FITRI AFRIANTI HARAHAHAP, NIM 7103220026. The Influence Of The Debt To Equity Ratio, Current Ratio, Return On Asset, on Dividend Payout Ratio in Manufacturing Company Listed in Indonesia Stock Exchange. Thesis, Accounting Major, Faculty of Economic, State University of Medan, 2015.

The problem in this study is whether the Debt To Equity Ratio effect on dividend Payout Ratio, whether the Current ratio effect on dividend payout ratio, whether the return on asset effect on dividend payout ratio,.

This study has several objectives, first, to test the effect of the debt to equity ratio on dividend payout ratio, second, to test the effect of current ratio on dividend payout ratio, third, to test the effect of return on asset on dividend payout ratio,

The population is all manufacturing companies listed on the Stock Exchange. Samples were taken by purposive sampling method. Data collection techniques using documentary study and data analysis techniques are multiple linear regression analysis.

The results showed that the first, the debt to equity ratio does effect the dividend payout ratio, second, current ratio has effect on dividend policy, third, return on asset does effect the dividend payout ratio.

Keywords: Debt to equity ratio, Current on asset and Return on Assets, Ratio, and the Dividend Payout Ratio