

INTISARI

Penelitian ini ditujukan untuk mengetahui bukti empiris mengenai pengaruh *Cash Position*, *Debt to Equity Ratio*, *Return On Assets*, *Current Ratio* dan *Firm Size* terhadap *Dividend Payout Ratio*. Selain itu untuk mengetahui pengaruh *Cash Position*, *Debt to Equity Ratio*, *Return On Assets*, *Current Ratio* dan *Firm Size* terhadap *Dividend Payout Ratio* secara simultan. Populasi penelitian adalah perusahaan sektor manufaktur yang *Listing* di Bursa Efek Indonesia periode 2010-2014.

Berdasarkan hasil estimasi terhadap *Dividend Payout Ratio*, diketahui bahwa variabel *Cash Position*, *Return On Assets*, *Current Ratio* dan *Firm Size* secara parsial berpengaruh positif dan signifikan terhadap *Dividend Payout Ratio*, sedangkan variabel *Debt to Equity Ratio* berpengaruh negatif namun signifikan terhadap *Dividend Payout Ratio*. Berdasarkan hasil uji F menunjukkan bahwa *Cash Position*, *Debt to Equity Ratio*, *Return On Assets*, *Current Ratio* dan *Firm Size* berpengaruh secara simultan terhadap *Dividend Payout Ratio*.

Kata kunci : *Cash Position*, *Debt to Equity Ratio*, *Return On Assets*, *Current Ratio*, *Firm Size* dan *Dividend Payout Ratio*.

ABSTRACT

This study aimed to determine the empirical evidence about the influence of cash position, debt to equity ratio, return on assets, current ratio and firm size on dividend payout ratio. In addition to know the effect of cash position, debt to equity ratio, return on assets, current ratio and firm size on dividend payout ratio simultaneously. The population's research includes all the manufacturing sector Companies which are listed in Indonesia's Stock Exchange in 2010-2014.

According to the estimation result toward dividend payout ratio, it was showed that variable of cash position, return on assets, current ratio and firm size influenced positively and significantly toward dividend payout ratio partially, while variable of debt to equity ratio influence negatively but significantly toward dividend payout ratio, According to F-test result, it showed that cash position, debt to equity ratio, return on assets, current ratio and firm size influenced simultaneously toward dividend payout ratio.

Keywords : Cash Position, Debt to Equity Ratio, Return On Assets, Current Ratio, Firm Size dan Dividend Payout Ratio.