ANALISIS FAKTOR FAKTOR YANG MEMPENGARUHI DEVIDEN TUNAI PADA INDUSTRI MANUFAKTUR YANGTERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2011-2013

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ABSTRAK

The objective of this research was providing empirical evidence about effect of earnings after tax, cash ratio, return on investment and debt to total assets toward cash dividend. The population of this study was manufacture companies listed in Indonesia Stock Exchange in 2011-2013. There were 146 manufacture companies that became population of this research. The sampling technique used purposive sampling and the analysis method used multiple regressions. Based on that technique, samples that used in this research were 36 companies.

The results of this research showed that earnings after tax, cash ratio, return on investment, and debt to total assets simultaneously influenced cash dividend. While, return on investment influenced cash dividend partially. But, earnings after tax, cash ratio and debt to total assets didn't influence cash dividend.

Kata Kunci   :   Deviden kas, Laba Setelah Pajak, Cash Ratio, Return on Investment, Debt to Total Asset.

ANALYSIS FACTORS AFFECTING CASH DIVIDEND IN MANUFACTURING INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2011 - 2013

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Keyword   :   Cash Dividend, Earnings After Tax, Cash Ratio, Return on Investment, Debt to Total Assets.