

## **Faktor - faktor yang Mempengaruhi Dividen Tunai pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2008 - 2010**

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### **ABSTRAK**

Penelitian ini dilakukan untuk menganalisis faktor-faktor yang mempengaruhi dividen tunai pada perusahaan manufaktur yang terdapat di Bursa Efek Indonesia periode 2008-2010. Sampel menggunakan perusahaan manufaktur yang terdaftar dan aktif pada Bursa Efek Indonesia dan selama periode observasi selalu membagikan dividen tunai. Total sampel termasuk dalam kriteria ada 36 perusahaan. Teknik analisis dalam penelitian ini regresi linier berganda.

Penemuan menunjukkan return on investment berpengaruh signifikan terhadap dividen tunai kurang dari 0,05(0,000) sedangkan earning after tax, cash ratio, debt to total assets tidak berpengaruh terhadap dividen tunai. Uji simultan menunjukkan earnings after tax, cash ratio, return on investment, debt to total assets secara bersama-sama mempengaruhi dividen tunai dengan signifikan kurang dari 0,05. Dengan kemampuan prediksi empat variabel independen terhadap dividen tunai sebesar 47,4% dan 52,6% dijelaskan oleh variabel lain diluar penelitian ini.

Keyword : Dividen, tunai earnings after tax, cash ratio, return on investment, debt to total assets

Kata Kunci :

## **Factors Influencing Cash Dividen in Manufacture Company Listed on Bursa Efek Indonesia 2008 - 2010**

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### **ABSTRACT**

The research was to analyzed the factors influnching cash dividen on manufacture company listing in Indonesia Stock Exchange (IDX) during 2008 up to 2010observation period. Samples used were all listing and active shares traded on IDX and during observation period those share always dividend. The total samples obtains 36 company. Analysis technique in this research multiple linier regtession.

Finding shows that return on investment (ROI) had significantly influence on cash dividend for the level than 5% (0,005), while earnings after tax, cash ratio, debt to total assets is not significant. Simultaneously earnings after tax, cash ratio, return on inveastment and debt to total assets were proved that they influenced on cash dividend at level less than of 5% (0,000). Predicticted power of those four independent variables on cash dividend of 47,4% and 52,6% other factor is not included in this research.

Keyword : Cash dividen, earnings after tax, cash ratio, retuern on investment, debt to total assets

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