

ABSTRAK

Analisis Variabel-variabel yang Mempengaruhi Dividen : Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2007-2011

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Tujuan dalam penelitian ini adalah untuk mengetahui pengaruh secara bersama-sama (simultan) antara *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets* terhadap dividen, untuk mengetahui pengaruh secara individu (parsial) antara *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets* terhadap dividen, dan untuk mengetahui variabel yang paling dominan berpengaruh terhadap dividen diantara variabel *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets*.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang *terdaftar* di Bursa Efek Indonesia selama tahun 2007 sampai 2011 dan dengan jumlah sampel sebanyak 34 sampel. Penarikan sampel penelitian ini dilakukan dengan menggunakan *metode purposive sampling*. Alat analisis menggunakan Analisis Regresi Berganda.

Hasil analisis menunjukkan bahwa ada pengaruh signifikan secara bersama-sama (simultan) antara *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets* terhadap dividen. Hasil analisis juga menunjukkan bahwa ada pengaruh signifikan secara individu antara *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets* terhadap dividen. Variabel *leverage* juga menunjukkan pengaruh paling dominan berpengaruh terhadap dividen dibandingkan variabel *growth in sales*, *earning pershare*, *price earning ratio*, *leverage*, *liquidity* dan *return on assets*.

Kata kunci : *Growth in Sales*, *Earning Pershare*, *Price Earning Ratio*, *Leverage*, *Liquidity*, *Return On Assets*, Dividen

ABSTRACT

Analysis of Variables Affecting Dividend : Case Study on Manufacturing Companies Listed in Indonesia Stock Exchange Year 2007-2011

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The purpose of this study was to determine the effect of growth in sales, earning per share, price earning ratio, leverage, liquidity and return on assets on dividends jointly (simultaneously), to determine the effect of growth in sales, earning per share, price earning ratio, leverage, liquidity and return on assets on dividends individually (partially), and to determine the most dominant variables affecting dividend among variable of growth in sales, earning pershare, price earning ratio, leverage, liquidity and return on assets.

Population in this study were manufacturing companies listed in Indonesia Stock Exchange during 2007 to 2011 period and with a total sample of 34 samples. Sampling in this study was conducted using using purposive sampling method. Analysis tools used multiple regression analysis.

The result of analysis showed that there was a significant effect of growth in sales, earning per share, price earning ratio, leverage, liquidity and return on assets on dividends jointly (simultaneously). The result of analysis also showed that there was a significant effect of growth in sales, earning per share, price earning ratio, leverage, liquidity and return on assets on dividends individually (partially). Leverage variable also showed the most dominant effect on dividend among variable of growth in sales, earning pershare, price earning ratio, leverage, liquidity and return on assets.

Keywords: Growth in Sales, Earning Pershare, Price Earning Ratio, Leverage, Liquidity, Return On Assets, Dividend.