

“PENGARUH RETURN ON INVESTMENT, CURENT RATIO, DEBT TO EQUITY RATIO DAN FIRM SIZE TERHADAP DIVIDEND PAYOUT RATIO PADA MASA PANDEMI COVID 19 (STUDI PADA PERUSAHAAN MANFAKTUR YANG TERDAFTAR DI BEI PERIODE 2018.Q1-2020.Q4)”

Nama mahasiswa : Khoirotun Ni'mah
NIM : 1021710035
Pembimbing : Husnunnida Maharani, S.E., M.S.A.

ABSTRAK

Penelitian ini dilakukan untuk menguji: (1) Pengaruh *Return On Investment*, terhadap *Dividend Payout Ratio*; (2) Pengaruh *Current Ratio*, terhadap *Dividend Payout Ratio*; (3) Pengaruh *Debt To Equity Ratio*, terhadap *Dividend Payout Ratio*; (4) Pengaruh *Firm Size*, terhadap *Dividend Payout Ratio*.

Populasi penelitian ini adalah pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia periode 2018 (Q1-Q4) – 2020 (Q1-Q4) sebanyak 193 perusahaan. Berdasarkan metode purposive sampling, total sampel penelitian adalah 10 perusahaan. Pengujian hipotesis yang dilakukan dalam penelitian ini menggunakan analisis regresi linier berganda dengan bantuan software SPSS versi 26.

Hasil penelitian menunjukkan bahwa(1) *Return On Investment* tidak berpengaruh terhadap *Dividend Payout Ratio* dengan tingkat signifikansi *Return On Investment* sebesar 0,408. (2) *Current Ratio* berpengaruh terhadap *Dividend Payout Ratio* dengan tingkat signifikansi *Current Ratio* sebesar 0,044 (3) *Debt To Equity Ratio* berpengaruh terhadap *Dividend Payout Ratio* dengan tingkat signifikansi *Debt To Equity Ratio* sebesar 0,005 (4) *Firm Size* berpengaruh terhadap *Dividend Payout Ratio* dengan tingkat signifikansi *Firm Size* sebesar 0,035.

Kata kunci : *Return On Investment, Curent Ratio, Debt To Equity Ratio, Firm Size* dan *Dividend Payout Ratio*.

(Halaman ini sengaja dikosongkan)



"THE EFFECT OF RETURN ON INVESTMENT, CURENT RATIO, DEBT TO EQUITY RATIO AND FIRM SIZE ON DIVIDEND PAYOUT RATIO DURING THE COVID 19 PANDEMIC (STUDY ON MANUFACTURING COMPANIES LISTED IN IDX PERIOD 2018.Q1-2020.Q4)"

Name of Student : Khoirotun Ni'mah
Student Identity Number : 1021710035
Supervisor : Husnunnida Maharani, S.E., M.S.A.

ABSTRACT

This research was conducted to test: (1) The Effect of *Return On Investment*, on Dividend Payout Ratio; (2)The Effect of the Current *Ratio*, on the Dividend Payout Ratio; (3)The Effect of Debt To Equity *Ratio*, on Dividend Payout Ratio; (4)The Influence of Firm *Size*, on dividend payout ratio.

The population of this study is in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018 (Q1-Q4) - 2020 (Q1-Q4) as many as 193 companies. Based on the purposive sampling method, the total sample of the study was 10 companies. Hypothesis testing conducted in this study used multiple linear regression analysis with the help of SPSS software version 26.

The results showed that (1) *Return On Investment* had no effect on the Dividend Payout Ratio with a *Return On Invesment* significance rate of 0.408. (2) *Current Ratio* affects dividend payout ratio with *current ratio* significance level of 0.044 (3) *Debt To Equity Ratio* affects dividend payout ratio with debt to equity *ratio* significance level of 0.005 (4) *firm size* affects dividend payout ratio with *firm size* significance level of 0.035.

Kata kunci : *Return On Invesment, Curent Ratio, Debt To Equity Ratio, Firm Size* dan *Dividend Payout Ratio*.