

ABSTRAK

Penelitian ini berjudul “Pengaruh Current Ratio (CR), Return On Asset (ROA) Dan Debt to Equity Ratio (DER) Terhadap Dividend Payout Ratio (DPR) Pada Perusahaan LQ45 Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021”. Tujuan penelitian ini adalah untuk mengetahui pengaruh *Current Ratio (CR)*, *Retrun on Asset (ROA)*, dan *Debt to equity ratio (DER)* terhadap *Dividend Payout Ratio (DPR)* pada perusahaan LQ45 . Jenis penelitian yang digunakan penulis adalah jenis kuantitatif. Populasi dari penelitian ini merupakan perusahaan indeks LQ45 yang terdaftar di Bursa Efek Indonesia sebanyak 45 perusahaan, penentuan pengambilan sampel menggunakan Teknik purposive sampling melalui kriteria-kriteria tertentu sehingga diperoleh sampel sebanyak 18 perusahaan dengan jumlah 5 tahun pengamatan. Metode analisis yang digunakan adalah analisis regresi data panel dengan menggunakan alat bantu Eviews 9.0. Hasil penelitian ini menunjukkan bahwa *Current Ratio (CR)*, *Retrun On Assets (ROA)*, *Debt To Equity Ratio (DER)* secara simultan berpengaruh signifikan terhadap *Dividend Payout Ratio (DPR)* pada perusahaan Indeks LQ45. Sedangkan secara parsial menunjukkan bahwa variable *Current Ratio (CR)* berpengaruh positif dan signifikan terhadap *Dividend Payout Ratio (DPR)*, *Return On Assets (ROA)* tidak berpengaruh terhadap *Dividend Payout Ratio (DPR)*, *Debt To Equity Ratio (DER)* tidak berpengaruh terhadap *Dividend Payout Ratio (DPR)*.

Kata kunci : *Current Ratio (CR)*, *Return On Assets (ROA)*, *Debt To Equity Ratio (DER)*, *Dividend Payour Ratio (DPR)*

ABSTRACT

This research entitled “Effect of Current Ratio (CR), Return on Assets (ROA) and Debt to Equity Ratio (DER) on Dividend Payout Ratio (DPR) in LQ45 Companies Listed on Indonesia Stock Exchange 2017-2021”. The purpose of this study was to determine the effect of the Current Ratio (CR), Return on Assets (ROA), and Debt to equity ratio (DER) on the Dividend Payout Ratio (DPR) in LQ45 companies. The type of research used by the author is quantitative. The population of this study is the LQ45 index companies listed on the Indonesia Stock Exchange as many as 45 companies, the determination of sampling using purposive sampling technique through certain criteria in order to obtain a sample of 18 companies with a total of 5 years of observation. The analytical method used is panel data regression analysis method using the Eviews 9.0 tool. The results of this study indicate that Current Ratio (CR), Return On Assets (ROA), Debt To Equity Ratio (DER) simultaneously have a significant effect on Dividend Payout Ratio (DPR) in LQ45 Index companies. While partially shows that the variable Current Ratio (CR) has a positive and significant effect on Dividend Payout Ratio (DPR), Return On Assets (ROA) has no effect on Dividend Payout Ratio (DPR), Debt To Equity Ratio (DER) has no effect on Dividend Payout Ratio (DPR).

Keywords: *Current Ratio (CR), Return On Assets (ROA), Debt To Equity Ratio (DER), Dividend Payour Ratio (DPR)*