

ABSTRACT

The Effect of Earning Per Share and Profitability on Dividend Payout Ratios with Firm Size as an Intervening variabel (Study on Industrial Companies Listed on the Indonesia Stock Exchange in the 2014-2018 period).

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This study was conducted to examine the effect of Earnings Per Share and Profitability on Dividend Payout Ratios with Firm Size as an intervening variable in Industrial companies listed on the indonesia Stock Exchange in the 2014-2018 period. The sample of research is 106 companies, where the method used is purposive sampling. Analysis of the data used is multiple regression analysis and hypothesis testing using t-statistics to test the coefficient of persial regression and f statistics to test the effect simultaneously at a significant level of 0,05. The results of this study indicate that Earning Per Share variable does not have a positive and significant effect on Dividend Payout Ratio, Profitability has a positive and significant effect on Dividend Payout Ratio, Firm Size has a negative and significant effect on Dividend Payout Ratio, Earning Per Share has a negative and significant effecton Firm Size, Profitability has a negative and significant effect on Firm Size, earning Per Share has asignificant effect on Dividend Payout Ratio with Firm Size as an Intervening variable, Profitability has an effect on Dividend Payout Ratio With Firm Size as an Intervening variable. All of these variables simultaneously have a positive and significant effect on Dividend Payout ratio.

Keywords: ernaling per share, profitability, firm size, dividend payout ratio

ABSTRAK

PENGARUH EARNING PER SHARE DAN PROFITABILITAS TERHADAP DIVIDEN PAYOUT RATIO DENGAN FIRM SIZE SEBAGAI VARIABEL INTERVENING (Studi Pada Perusahaan Industri yang terdaftar di Bursa Efek Indonesia Periode 2014-2018)

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Penelitian ini dilakukan untuk menguji Pengaruh Earning Per Share dan Profitabilitas terhadap Dividen Payout Ratio dengan Firm Size sebagai Variabel Intervening pada Perusahaan Industri yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Sampel penelitian sebanyak 106 perusahaan, dimana metode yang digunakan adalah purposive sampling. Analisis data yang digunakan adalah analisis regresi berganda dan uji hipotesis menggunakan t-statistik untuk menguji koefisien regresi parsial serta f statistik untuk menguji pengaruh secara simultan pada tingkat signifikan 0,05. Hasil penelitian ini menunjukkan bahwa variabel Earning Per Share tidak berpengaruh positif dan signifikan terhadap Dividen Payout Ratio, Profitabilitas berpengaruh positif dan signifikan terhadap Dividen Payout Ratio, Firm Size berpengaruh positif dan signifikan terhadap Dividen Payout Ratio, Earning Per Share berpengaruh negatif dan signifikan terhadap Firm Size, Profitabilitas berpengaruh negatif dan signifikan terhadap Firm Size, Earning Per Share berpengaruh signifikan terhadap Dividen Payout Ratio dengan Firm Size sebagai variabel Intervening, Profitabilitas berpengaruh terhadap Dividen Payout Ratio dengan Firm Size sebagai variabel Intervening. Semua variabel ini secara simultan berpengaruh positif dan signifikan terhadap Dividen Payout Ratio.

Kata kunci: earning per share, profitabilitas, firm size, dividen payout ratio