

ABSTRACT

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The Analysis Effect Of Liquidity, Solvability, Profitability, Valuation and Firm Size on Dividend Payout Ratio and Reviewed by the Viewpoint of Islam

136 + xvii pages, 12 tables, 3 pictures and 9 enclosures

Abstract Description

The research objective was to determine the Analysis effect of Liquidity, Solvability, Profitability, Valuation, and Firm Size on Dividend Payout Ratio partially. The research method used is quantitative research methods and using secondary data were taken from manufacturing companies, speacializing Basic Industry and Chemical, which are listed in Indonesia Stock Exchange. 10 companies selected as study sample for the period of 2013 to 2018 based on purposive sampling method. The analysis method of this research used panel data regression with the significance level at 5%. The results showed variable liquidity, profitability, valuation and firm size have significantly and positively influence on dividend payout ratio. Furthermore, solvability has significantly and negatively influence on dividend payout ratio. As well as overall in the Islamic perspective that the liquidity, solvability, profitability, valuation and firm size have an effect on the value of the company in Islamic Shari'a on each supporting variable as stated in the Qur'an and Hadith.

Keywords: Liquidity, Solvability, Profitability, Valuation, Firm Size and Dividend Payout Ratio

ABSTRAK

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Analisis Pengaruh Likuiditas, Solvabilitas, Profitabilitas, Valuasi dan Firm Size Terhadap Dividend Payout Ratio Serta Tinjauannya Dari Sudut Pandang Islam

136 + xvii halaman, 12 tabel, 3 gambar dan 9 lampiran

Uraian Abstrak

Tujuan dilakukan penelitian ini adalah untuk mengetahui analisis pengaruh Likuiditas, Solvabilitas, Profitabilitas, Valuasi dan Firm Size Terhadap Dividend Payout Ratio secara parsial. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori manufaktur sektor industri dasar dan kimia yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 10 perusahaan dengan periode tahun 2013-2018 melalui metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi data panel dengan tingkat signifikan 5%. Hasil dari penelitian ini menunjukkan variabel likuiditas, profitabilitas, valuasi dan firm size berpengaruh positif dan signifikan terhadap *dividend payout ratio*. Selanjutnya, solvabilitas berpengaruh negatif dan signifikan terhadap *dividend payout ratio*. Serta secara keseluruhan dalam perspektif Islam bahwa likuiditas, solvabilitas, profitabilitas, valuasi dan *firm size* berpengaruh terhadap *dividend payout ratio* dalam syariat Islam pada setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan hadits.

Kata Kunci: Likuiditas, Solvabilitas, Profitabilitas, Valuasi, Firm Size dan Dividend Payout Ratio