

ABSTRAK

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Pengaruh Profitabilitas, Aktivitas, Solvabilitas dan *Firm Size* Terhadap *Dividend Payout Ratio* Dan Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan *Non-Financial* yang Terdaftar di BEI Periode 2012-2015)

147 + xviii halaman, 15 Tabel, 3 Gambar, 2 Grafik, dan 8 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *Return On Asset* (ROA), *Total Asset Turnover* (TATO), *Debt To Total Asset Ratio* (DAR) dan *Firm Size* terhadap *Dividen Payout Ratio*. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan menggunakan data sekunder yaitu perusahaan *non-financial* yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel dilakukan dengan *purposive sampling* dan diperoleh sebanyak 30 perusahaan *non-financial* yang terdaftar di Bursa Efek Indonesia periode 2012-2015. Metode analisis yang digunakan adalah regresi data panel dengan tingkat signifikansi 5%. Berdasarkan dari hasil penelitian ini menunjukkan bahwa secara parsial, variabel *Return On Asset* (ROA), *Total Asset Turnover* (TATO), dan *Firm Size* berpengaruh positif dan signifikan terhadap *Dividen Payout Ratio*, sedangkan variabel *Debt To Total Asset Ratio* (DAR) mempunyai pengaruh negatif dan signifikan terhadap *Dividen Payout Ratio*. Selanjutnya, secara simultan variabel *Return On Asset* (ROA), *Total Asset Turnover* (TATO), *Debt To Total Asset Ratio* (DAR) dan *Firm Size* memiliki pengaruh yang signifikan terhadap *Dividen Payout Ratio*. Tinjauan dalam sudut pandang islam tentang pembagian dividen, profitabilitas, aktivitas, solvabilitas, dan *firm size* dalam bisnis, pada prinsipnya merupakan suatu perkara yang jaiz (boleh) dan dibenarkan Syara' asalkan hal tersebut dilakukan menurut syariat yang benar.

Kata kunci : *Return On Asset* (ROA), *Total Asset Turnover* (TATO), *Debt To Total Asset Ratio* (DAR), *Firm Size* dan *Dividen Payout Ratio*

ABSTRACT

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The Effect Of Profitability, Aktiviti, Solvency and Firm Size Against Dividend Payout Ratio And Seen From Islamic Point Of View (Studi On Non-Financial Company Listed In BEI Period 2012-2015)

147 + xviii pages, 15 tables, 3 pictures, 2 graphs, dan 8 enclosures

Abstract Description

The research objectives is to determine the effect of Return On Asset (ROA), Total Asset Turnover (TATO), Debt To Total Asset Ratio (DAR) and Firm Size against Dividen Payout Ratio. The research method used quantitative method and secondary data were ask from non-financial companies listed in Indonesian Stock Exchange (IDX). Sampling method used perposive sampling and 30 sample were selected on non-financial company listed in Indonesian Stock Exchange (IDX) period 2012-2015. The analysis method used is panel data regression with the significance level 5%. Based on the reseacrh, the result shows that partially, Return On Asset (ROA), Total Asset Turnover (TATO), dan Firm Size variable have positive and signifcant effect toward dividend payout ratio, while there is negative and significant effect on Debt To Total Asset Ratio (DAR) variable. Furthermore, based on simultaneously test shows that Return On Asset (ROA), Total Asset Turnover (TATO), Debt To Total Asset Ratio (DAR) and Firm Size variable are significant effect toward dividend payout ratio. Overview from islamic perspective about dividend payout, profitability, activity, solvency, and firm size in business, in principle is a matter of jaiz (allowed) as long as it is done according to the real and the truth syara'.

Keywords : Return On Asset (ROA), Total Asset Turnover (TATO), Debt To Total Asset Ratio (DAR), Firm Size, Dividen Payout Ratio