

ABSTRAK

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2020

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***Collateralizable Assets, Debt to Total Assets, Return on Assets, dan Cash Ratio* terhadap *Dividend Payout Ratio* dan Tinjauannya dari Sudut Pandang Islam.**

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *Collateralizable Assets, Debt to Total Assets, Return on Assets, dan Cash Ratio* terhadap *Dividend Payout Ratio* secara parsial maupun simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan *Jakarta Islamic Index (JII)* yang tercatat di Bursa Efek Indonesia (BEI). Sampel yang digunakan sebanyak 7 perusahaan dengan periode 2010-2018 dan perolehannya menggunakan metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi data panel dengan menggunakan aplikasi *evIEWS 10*. Hasil dari penelitian ini menunjukkan secara simultan variabel *Collateralizable Assets, Debt to Total Assets, Return on Assets, dan Cash Ratio* berpengaruh signifikan terhadap *Dividend Payout Ratio*. Selanjutnya, secara parsial *Collateralizable Assets, Debt to Total Assets, Return on Assets, dan Cash Ratio* berpengaruh negatif dan signifikan terhadap *Dividend Payout Ratio*. Serta secara keseluruhan dalam perspektif Islam bahwa *Collateralizable Assets, Debt to Total Assets, Return on Assets, dan Cash Ratio* terhadap *Dividend Payout Ratio* sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata kunci: *Collateralizable Assets, Debt to Total Assets, Return on Assets, Cash Ratio, Dividend Payout Ratio*.

ABSTRACT

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The Influence of Collateralizable Assets, Debt to Total Assets, Return on Assets, and Cash Ratio on Dividend Payout Ratio and Its Overview From an Islamic Perspective.

Abstract Description

This study aims to examine the Effect of Collateralizable Assets, Debt to Total Assets, Return on Assets, and Cash Ratio on Dividend Payout Ratio Partially and Simultaneously. The research method used is quantitative research methods and using secondary data were taken from Jakarta Islamic Index (JI) companies, which are listed in Indonesia Stock Exchange (IDX). 7 companies selected as study sample for period of 2010 to 2018 based on purposive sampling method. The analysis method of this research used panel data regression using eviews application version 10. The result showed variable Collateralizable Assets, Debt to Total Assets, Return on Assets, and Cash Ratio simultaneously influence on Dividend Payout Ratio. Furthermore, the partially Collateralizable Assets, Debt to Total Assets, Return on Assets, and Cash Ratio have a negative and significant impact on Dividend Payout Ratio. And overall in the Islamic perspective Collateralizable Assets, Debt to Total Assets, Return on Assets, and Cash Ratio on Dividend Payout Ratio has fulfilled the Islamic Sharia as a whole in every variable that supports as stated in the Al-Qur'an and Hadith.

Keywords: Collateralizable Assets, Debt to Total Assets, Return on Assets, Cash Ratio, Dividend Payout Ratio.