

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana perkembangan *return on equity*, *current ratio*, *debt to total asset*, *total asset turnover* dan *cash dividend* pada Perusahaan Manufaktur Sub Sektor Perusahaan Kosmetik & Barang Keperluan Rumah Tangga Yang Terdaftar Di Bursa Efek Indonesia Periode 2010-2012. Selain itu penelitian ini juga bertujuan untuk mengetahui pengaruh *return on equity*, *current ratio*, *debt to total asset* dan *total asset turnover* terhadap *cash dividend* periode 2008-2012 baik secara simultan maupun parsial. Metode yang digunakan dalam penelitian ini adalah metode regresi data panel dan menggunakan model *Fixed Effect*. Pengujian hipotesis menggunakan uji F, uji t dan koefisien determinasi.

Berdasarkan hasil pengujian bahwa secara simultan variabel bebas berpengaruh secara signifikan terhadap *Cash Dividend*. Dan secara parsial, variabel *ROE*, *CR*, dan *DTA* tidak berpengaruh signifikan terhadap *Cash Dividend*, sedangkan variabel *TATO* berpengaruh positif terhadap *Cash Dividend*.

Kata Kunci: *return on equity* (ROE), *current ratio* (CR), *debt to total asset* (DTA), *total asset turnover* (TATO), dan *Cash Dividend*

## **ABSTRACT**

*This study aims to determine how to influence of Return On Equity, Current Ratio, Debt to Total Asset, Total Asset Turnover and Cash Dividend of the Sub Sector Manufacturing Company Cosmetic & Household Goods that listed in Indonesia Stock Exchange for period 2008-2012. In addition, This study aimed to determine the effect Return On Equity, Current Ratio, Debt to Total Asset, Total Asset Turnover to the Cash Dividend period 2008-2012 either simultaneously or partially. The method used in this study is a panel data regression method and using Common Effect Models. Hypothesis testing using the F test, t test and coefficient of determination.*

*Based on the result that Independent variables are simultaneously significantly affect to the Cash Dividend. And partially, Return On Equity variable, Current Ratio, and Debt to Total Asset not significantly affect to the Cash Dividend, while the Total Asset Turnover variable are positively affect to the Cash Dividend.*

*Keywords : Return On Equity (ROE), Current Ratio (CR), Debt to Total Asset (DTA), Total Asset Turnover (TATO) and Cash Dividend*