

ABSTRACT

Effect of Profitability, Company Size and Liquidity on Dividend Policy (Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange 2018 - 2020)

Jonathan¹⁾, Agustine Dwianika²⁾

¹⁾Student of Accounting Department, Pembangunan Jaya University

²⁾Lecturer of Accounting Department, Pembangunan Jaya University

This research aims to analyze and obtain empirical evidence about the effects of profitability, firm size, and liquidity to dividend policy. Independent variables were used profitability, firm size, and liquidity. Dependent variable was used dividend policy.

This research uses manufacturing companies listed in Indonesia Stock Exchange (IDX) for the period 2018-2020 as the population. Sample was collected by purposive sampling method. 117 data are selected as samples. Analysis method of this research used multiple regression.

The result show that: (1) There is a positive significant impact of Profitability on Dividend Policy. There are not significant impact of firm size and liquidity on Dividend Policy. (2) There is simultaneously a significant impact of profitability, firm size, and liquidity on Dividend Policy.

Keywords: Profitability, Firm Size, Liquidity, Dividend Policy

Libraries : 27

Publication Years : 2006 - 2020