

**PENGARUH *RETURN ON EQUITY*, *RETUR ON ASSET*, DAN
CURRENT RATIO TERHADAP *DEVIDEN PAYOUT RATIO* PADA
PERUSAHAAN MANUFAKTUR SUBSEKTOR MAKANAN DAN
MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE TAHUN 2020-2022**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *Return On Equity*, *Return On Asset* dan *Current Ratio* terhadap *Deviden Payout Ratio* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode tahun 2020-2022. Populasi dalam penelitian ini adalah seluruh perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia dengan jumlah sebanyak 47 perusahaan, sedangkan sampel yang memenuhi kriteria penarikan sampel dengan purposive sampling adalah sebanyak 17 sampel perusahaan. Metode pengujian data, diperoleh bahwa secara persial variabel ROE tidak berpengaruh terhadap *Deviden Payout Ratio*, Variabel ROA berpengaruh negative dan signifikan terhadap *Deviden ayout Ratio* dan variabel CR berpengaruh positif dan signifikan terhadap *Deviden Payout Ratio*. Secara simultan seluruh seluruh variabel indepenen secara Bersama-sama berpengaruh positif dan signifikan terhadap *Devidden Payout Ratio*.

Kata Kunci : *Return On Equity*, *Return On Asset*, *Current Ratio* dan *Deviden Payout Ratio*

THE EFFECT OF RETURN ON EQUITY, RETURN ON ASSETS, AND CURRENT RATIO ON DIVIDEND PAYOUT RATIO IN FOOD SUBSECTOR MANUFACTURING COMPANIES. RATIO IN FOOD SUBSECTOR MANUFACTURING COMPANIES AND BEVERAGES LISTED ON THEINDONESIA EFFECT PERIOD 2020-2022

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ABSTRACT

This study aims to find out how the influence of Return On Equity, Return On Asset and Current Ratio on the Dividend Payout Ratio in the food and beverage subsector manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange period 2020-2022. The population in this study were all food and beverage companies listed on the Indonesia Stock Exchange with a total of 47 companies. total of 47 companies, while the samples that meet the criteria for sample withdrawal with purposive sampling are as many as sample withdrawal criteria with purposive sampling were 17 sample companies. Data testing methods, it is obtained that the ROE variable does not affect the dividend payout ratio, while the sample that meets the sample criteria with purposive sampling is 17 sample companies. effect on dividend payout ratio, ROA variable has a negative and significant effect on dividend payout ratio. negative and significant on the dividend ayout ratio and the CR variable variable has a positive and significant effect on the Dividend Payout Ratio. In Simultaneously, all independent variables together have a positive and significant effect on the dividend payout ratio. positive and significant on the Devidden Payout Ratio.

Keywords: Return On Equity, Return On Asset, Current Ratio and Dividend Payout Ratio