

ABSTRAK

MAWAR. 2022. Faktor-Faktor Yang Mempengaruhi *Dividend Payout Ratio* Pada PT Unilever Indonesia Tbk Periode 2020-2024. Skripsi. Jurusan Manajemen Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Alamsjah dan Amelia Rezki Septiani Amin.

Penelitian ini bertujuan untuk menganalisis pengaruh *Return on Equity (ROE)*, *Current Ratio (CR)*, dan *Debt to Equity Ratio (DER)* terhadap *Dividend Payout Ratio (DPR)* pada PT Unilever Indonesia Tbk periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Data yang digunakan merupakan data sekunder berupa laporan keuangan tahunan PT Unilever Indonesia Tbk yang diperoleh dari Bursa Efek Indonesia (BEI). Teknik analisis yang digunakan meliputi analisis deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji parsial (uji t), uji simultan (uji f) dan uji koefisien determinasi (R^2). Hasil penelitian menunjukkan bahwa secara parsial *Return on Equity (ROE)* tidak berpengaruh signifikan terhadap *Dividend Payout Ratio (DPR)*, sedangkan *Current Ratio (CR)* dan *Debt to Equity Ratio (DER)* berpengaruh signifikan dengan arah negatif terhadap *Dividend Payout Ratio (DPR)*. Secara simultan *Return on Equity (ROE)*, *Current Ratio (CR)*, dan *Debt to Equity Ratio (DER)* tidak berpengaruh signifikan terhadap *Dividend Payout Ratio (DPR)*. Hasil penelitian ini menunjukkan bahwa kebijakan dividen PT Unilever Indonesia Tbk cenderung tidak dipengaruhi oleh tingkat profitabilitas, namun lebih berkaitan dengan kondisi likuiditas dan struktur modal perusahaan.

Kata kunci: *Dividend Payout Ratio, Return on Equity, Current Ratio, Debt to Equity Ratio*

ABSTRACT

MAWAR.2022. Factors Affecting Dividend Payout Ratio at PT Unilever Indonesia Tbk for the Period 2020-2024. Thesis. Department of Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Alamsjah and Amelia Rezki Septiani Amin.

This study aims to analyze the effect of Return on Equity (ROE), Current Ratio (CR), and Debt to Equity Ratio (DER) on the Dividend Payout Ratio (DPR) at PT Unilever Indonesia Tbk for the period 2020–2024. This study uses a quantitative method with a descriptive and verification approach. The data used are secondary data in the form of PT Unilever Indonesia Tbk's annual financial reports obtained from the Indonesia Stock Exchange (IDX). The analysis techniques used include descriptive analysis, classical assumption tests, multiple linear regression analysis, partial tests (t-test), simultaneous tests (f-test) and coefficient of determination (R^2) tests. The results of the study indicate that partially Return on Equity (ROE) does not have a significant effect on the Dividend Payout Ratio (DPR), while the Current Ratio (CR) and Debt to Equity Ratio (DER) have a significant effect with a negative direction on the Dividend Payout Ratio (DPR). Simultaneously, Return on Equity (ROE), Current Ratio (CR), and Debt to Equity Ratio (DER) did not significantly influence the Dividend Payout Ratio (DPR). This study indicates that PT Unilever Indonesia Tbk's dividend policy tends not to be influenced by profitability, but rather by the company's liquidity and capital structure.

Keywords: Dividend Payout Ratio, Return on Equity, Current Ratio, Debt to Equity Ratio