PENGARUH KINERJA KEUANGAN TERHADAP DIVIDEN
SEKTOR MAKANAN DAN MINUMAN YANG TERCATAT DI
BURSA EFEK JAKARTA

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This research to know the variable Current Ratio, ROI, ROE, EPS and DG simultan
inflabout divident policy and to know which dominant factor to influential about
dividend from fifth variables. The period will be used January 1996 until December
2006. This research take two hypothesis that is simultant variable Current Ratio, ROI,
ROE, EPS, and DG Influantial about divident policy and EPS variable the dominant
factor is influential about divident policy.

Population this research is 20 Company food and beverages in Jakarta Stock
Exchanges, with purposive sampling obtainable 10 company which comply with
request criteria research sample. Analysis the Reseach is Regression Analysis,
Determinant Coefficient, Classic Asumption Test, Hypotesis test with SPSS 12
Program.

Result Regression Analysis \( Y = 20.748 - 2.326 \text{ CR} + 0.0558 \text{ ROI} + 0.0112 \text{ ROE} + \\
0.004279 \text{ EPS} - 0.0555 \text{ DG} \). The Value of F test, \( F_0 > F_1 = 3.970 > 2.30 \). The
meaning push Ho simultant variables Current Ratio, ROI, ROE, EPS and DG
influence divident Policy. Result T test are CR 2.372 > 1.98, ROI 0.379 < 1.98, ROE
0.323 < 1.98, EPS 3.384 > 1.98 and DG -0.622 < 1.98. From T test representative
variable Influential is CR and EPS. The dominant variable having and effect on
dividend policy is EPS Variables with Beta Standardized Coefficient 0.250. Give
evidence is second hypotesis explain EPS factoir dominant influential to dividend
policy provent to be.