Siti Rahma Suryaningrum, 15311086, **Pengaruh *Current Ratio* Terhadap *Dividend Payout Ratio* Melalui *Return On Equity* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia**, Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari, 2019.

Abstraksi

Penelitian ini bertujuan melakukan pengujian pengaruh *Current Ratio* terhadap *Dividend Payout Ratio* melalui *Return On Equity*. Jumlah sampel yang digunakan dalam penelitian sebanyak 114 data perusahaan. Teknik analisis untuk menguji hipotesis menggunakan *Partial Least Square* (PLS). Hasil dari penelitian ini menunjukkan bahwa *Current Ratio* (CR) berpengaruh secara langsung signifikan terhadap *Return On Equity* (ROE), *Current Ratio* (CR) berpengaruh secara langsung signifikan terhadap *Dividend Payout Ratio* (DPR), *Return On Equity* (ROE) berpengaruh secara langsung signifikan terhadap *Dividend Payout Ratio* (DPR), dan *Return On Equity* (ROE) tidak mampu memediasi antara *Current Ratio* dengan *Dividend Payout Ratio*.

Kata kunci: *Current Ratio*, *Return On Equity*, *Dividend Payout Ratio*

Siti Rahma Suryaningrum, 15311086, *Influence of Current Ratio to Dividend Payout Ratio Through Return On Equity* On Companies Manufacture Listed On The Indonesia Stock Exchange (BEI), Management, The Faculty Economics and Business of University Muhammadiyah Gresik, January, 2019.

Abstract

The purpose of this research to know The Influence of Current Ratio to Dividend Payout Ratio Through Return On Equity. The samples of this research as many as 114 companies. The analysis techniques to test the hypothesis using Partial Least Squares (PLS). The result of this study showing that Current Ratio (CR) has significant affect to directly on Return On Equity (ROE), Current Ratio (CR) has significant affect to directly on Dividend Payout Ratio (DPR), Return On Equity (ROE) has significant affect to directly on Dividend Payout Ratio (DPR), and Return On Equity (ROE) not able to mediate between Current Ratio on Dividend Payout Ratio.

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