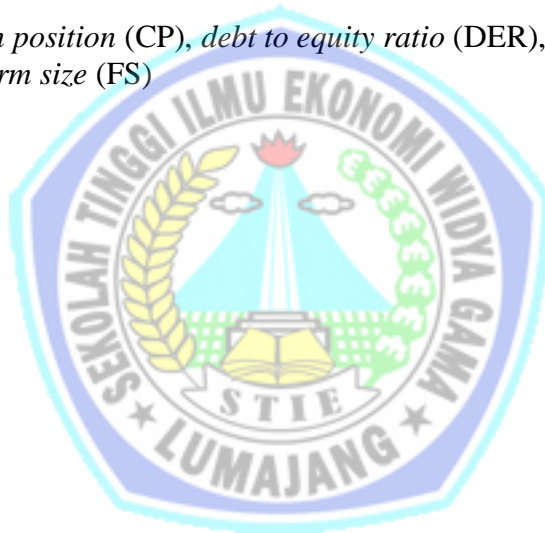


## ABSTRAK

Rasio keuangan yaitu *cash position* (CP) yang mana saldo kas akhir dibagi laba setelah pajak, *debt to equity ratio* (DER) yang mana total hutang dibagi total modal, *profitabilitas return on assets* (ROA) yang mana laba setelah pajak dibagi total aktiva, *firm size* (FS) yang mana Logntotal aktiva dan *dividend payout ratio* (DPR) yang mana dividen per lembar saham dibagi laba per lembar saham. Variabel independen pada penelitian ini adalah *cash position* (CP), *debt to equity ratio* (DER), *profitabilitas return on assets* (ROA), *firm size* (FS) dan *dividend payout ratio* (DPR), penelitian yang dilakukan pada perusahaan sektor makanan dan minuman yang terdaftar di bursa efek Indonesia tahun 2014–2017. Dan mempublikasikan laporan keuangan perusahaan secara konsisten selama 4 tahun berturut – turut yaitu 2014, 2015, 2016 dan 2017. Pengambilan sampel menggunakan teknik *purposive sampling* dengan kriteria yang di kehendaki oleh peneliti.

Kata kunci: *cash position* (CP), *debt to equity ratio* (DER), *profitabilitas return on assets* (ROA), *firm size* (FS)



## **ABSTRACT**

*The financial ratio is a cash position (CP) in which the final cash balance is divided by profit after tax, the debt to equity ratio (DER) where total debt is divided by total capital, profitability return on assets (ROA) where profit after tax divided by total assets size (FS) which is the total asset and dividend payout ratio (DPR) where dividends per share are divided by earnings per share. The independent variables in this study are cash position (CP), debt to equity ratio (DER), profitability of return on assets (ROA), firm size (FS) and dividend payout ratio (DPR), research conducted on food and beverage sector companies listed on the Indonesian stock exchange in 2014-2017. And publish the company's financial statements consistently for 4 consecutive years, namely 2014, 2015, 2016 and 2017. Taking away samples using purposive sampling technique with criteria desired by the researcher.*

*Keywords: cash position (CP), debt to equity ratio (DER), profitability return on assets (ROA), firm size (FS).*

