

# Analisis pengaruh leverage dividen dan ukuran perusahaan terhadap nilai perusahaan non keuangan yang tercatat di Bursa Efek Indonesia periode 2010-2013 = Analysis of leverage dividend and company size effect on the value of non financial company listed in Indonesia Stock Exchange period 2010 2013 / Renny Widyastuti

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## Abstrak

### <b>ABSTRAK</b><br>

Terdapat berbagai pandangan tentang bagaimana leverage, dividen, dan ukuran perusahaan mempengaruhi nilai perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh leverage (total debt to total capital ratio dan long-term debt to equity ratio), dividen (dividend yield), dan ukuran perusahaan (total aset) terhadap nilai perusahaan non-keuangan yang tercatat di Bursa Efek Indonesia periode 2010-2013. Data yang digunakan dalam penelitian ini diperoleh dari Ringkasan Kinerja Perusahaan Tercatat dan Laporan Tahunan khususnya Laporan Keuangan Perusahaan Tercatat yang diperoleh dari publikasi Bursa Efek Indonesia dengan sampel 76 Perusahaan Non-Keuangan yang membagikan dividen selama periode tersebut.

Penelitian ini menggunakan model regresi linier berganda dengan data panel. Penelitian ini dibagi menjadi dua area penelitian yakni keseluruhan sampel perusahaan non-keuangan dan per sektor industri non-keuangan. Pada seluruh perusahaan non-keuangan diketahui bahwa leverage, dividen, dan ukuran perusahaan bersama-sama mempengaruhi nilai perusahaan. Leverage dan dividen secara signifikan berpengaruh negatif terhadap nilai perusahaan. Sedangkan ukuran perusahaan secara signifikan berpengaruh positif terhadap nilai perusahaan. Untuk per sektor industri non-keuangan menunjukkan hasil yang berbeda.

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### <b>ABSTRACT</b><br>

There are many views of how leverage, dividend and the size of a company influence the value of said company. This research is conducted to analyze the influence of leverage (total debt to total capital ratio and long-term debt to equity ratio), dividend (dividend yield) and the size of the company (total assets) to the non-financial value of the company listed in Indonesian Stock Exchange from 2010 to 2013. The data utilized in this research is acquired from Performance Summary of Listed Companies and Annual Report, specifically Financial Report of Listed Company acquired from Indonesian Stock Exchange publication with sample 76 of Non-Financial Companies which share the dividend throughout aforementioned period.

This research is conducted using multiple linear regression method with panel data. It is divided in two research areas, namely an entire sample of non-financial company and each field of non-financial industry. It is found that in the entire non-financial companies, the leverage, dividend and the size of the company play a similarly equal part in influencing the company's value. Leverage and dividend are found significantly influencing the value of company in a negative way, while the size of company poses a positively significant influence to the value of company. Different results, on the other hand, appear from each field of non-financial industry.