ABSTRACT

THE INFLUANCE OF CURRENT RATIO AND EARNINGS PER SHARE ON CASH DIVIDEND AT PT. INDOSAT Tbk

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In this research purpose for knowing current ratio at PT. Indosat Tbk., for knowing earnings per share at PT. Indosat Tbk., for knowing cash dividend at PT. Indosat Tbk., and to do for knowing the influance of current ratio dan earnings per share on cash dividend PT. Indosat Tbk. by partial or simultaneously in period 2004 – 2010 listed at BEI.

The method of this research used is deskriptif (kualitatif) and verifikatif (kuantitatif), the data in this research of secondary data is from the annual yearly financial statement of income, and cash dividend payment period 2004 – 2010 at PT. Indosat Tbk.

In this research also used a statistical analysis of the multiple linier regression, pearson correlation and hypothesis testing with a level of significance of 5% using the t-test to test the partially based on the result of analysis has been conducted shows that current ratio significantly influence the cash dividend with a significance value of -61,8%, but earnings per share no significant effect on the cash dividend with significance value of 72,7%, and based on the result of the analysis of the f-test to simultaneously test showed that the current ratio and earnings per share showed no significant effect of 0,300 on the cash dividend.

(Keys words: *Current Ratio, Earnings Per Share,* and *Cash Dividend*)