

## ABSTRAK

Nama : Ica Nabila Shahira  
Program Studi : Akuntansi  
Judul : Pengaruh *Dividend Payout Ratio* (DPR), *Current Ratio* (CR) dan *Variance of Earning Growth* (VEG) Terhadap *Price Earning Ratio* (PER) Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2020.

Penelitian ini bertujuan untuk mengetahui pengaruh *dividend payout ratio* (DPR), *current ratio* (CR) dan *variance of earning growth* (VEG) terhadap *price earning ratio* (PER) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2020. Penelitian ini merupakan penelitian kuantitatif menggunakan sumber data sekunder. Teknik pengumpulan data dalam penelitian ini menggunakan metode dokumentasi. Analisis data menggunakan analisis statistik deskriptif dengan alat analisis *evIEWS 13*. Sampel penelitian ini berjumlah 124 dengan pengambilan sampel menggunakan metode *Purposive Sampling*. Hasil penelitian menunjukkan bahwa *dividend payout ratio* (DPR) berpengaruh terhadap *price earning ratio* (PER), sedangkan *current ratio* (CR) dan *variance of earning growth* (VEG) tidak berpengaruh terhadap *price earning ratio* (PER) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2020.

**Kata Kunci:** *dividend payout ratio, current ratio, variance of earning growth, price earning ratio.*

## **ABSTRACT**

*Name* : Ica Nabila Shahira  
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*Title* : *The Effect of Dividend Payout Ratio (DPR), Current Ratio (CR) and Variance of Earning Growth (VEG) on Price Earning Ratio (PER) in Manufacturing Companies Listed on the Indonesia Stock Exchange 2019-2020.*

*This study aims to determine the effect of dividend payout ratio (DPR), current ratio (CR) and variance of earning growth (VEG) on price earning ratio (PER) in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2020. This research is a quantitative study using secondary data sources. The data collection technique in this study used the documentation method. Data analysis using descriptive statistical analysis with the eviews 13 analysis tool. The sample of this study amounted to 124 with sampling using the Purposive Sampling method. The results showed that dividend payout ratio (DPR) has an effect on price earning ratio (PER), while current ratio (CR) and variance of earning growth (VEG) have no effect on price earning ratio (PER) in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2020.*

**Keywords** : *dividend payout ratio, current ratio, variance of earning growth, Price earning ratio.*