

## ABSTRACT

*Name* : Vincent Tan Qiono  
*Study Program* : Accounting  
*Title* : *The Influence of ROA, DER, Current Ratio, Asset Growth on the Dividend Payout Ratio of LQ45 Companies Listed on the Indonesian Stock Exchange in 2019 – 2022.*

*This research aims to analyze the influence of financial value on dividend payments at LQ45 companies listed on the Indonesia Stock Exchange (BEI) during the 2020-2022 period. Dividends are a distribution of profits to shareholders based on the number of shares owned. The main variable used is company value which is measured using Return On Assets, Debt to Equity Ratio, Current Ratio, and Asset Growth. This study uses a quantitative approach. To obtain a sample of 43 companies, this research used a purposive sampling method. This research uses a multiple linear regression analysis model. The research results show that Return On Assets, Current Ratio, Asset Growth have an influence on the Dividend Payout Ratio. while the Debt to Equity Ratio has no effect on the Dividend Payout Ratio.*

*Keywords* : ROA, DER, Current Ratio, Asset Growth, Dividend Payout Ratio