

JURNAL MANAJEMEN BISNIS DAN KEWIRAUSAHAAN

E-ISSN : 2598-0289

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Faktor penentu kebijakan dividen di perusahaan non-finansial di Bursa Efek Indonesia (2019-2023)

JURNAL MANAJEMEN BISNIS DAN KEWIRAUSAHAAN

Volume 9 / No. 2 / Maret / 2025

e-ISSN 2598-0289

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Published: Mar 29, 2025

DOI: <https://doi.org/10.24912/jmbk.v9i2.33903> (<https://doi.org/10.24912/jmbk.v9i2.33903>)

Keywords:
Agency Theory, Collateralizable Assets, Dividend, Ownership, Teori Agensi, Aset yang Dapat Dijaminkan, Dividen, Kepemilikan

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(<https://badge.dimensions.ai/details/doi/https://doi.org/10.24912/jmbk.v9i2.33903?domain=https://journal.untar.ac.id>)



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Abstract

This paper examines the role of dividend policy in corporate financial management and its impact on the relationship between companies and shareholders. Focusing on non-financial companies listed on the Indonesia Stock Exchange that distributed dividends from 2019 to 2023, the study analyzes how factors such as controller ownership, collateralizable assets, liquidity, profitability, and growth influence dividend decisions. Utilizing Agency Theory, the research highlights conflicts that may arise between shareholders and management regarding profit distribution. The analysis examines 754 companies listed during this period. The findings reveal that internal factors significantly shape dividend policies and affect shareholder expectations. This study enhances understanding of how companies balance stable dividends for investors with retained earnings for growth. It offers insights for investors seeking reliable returns and policymakers aiming to understand dividend dynamics in emerging markets, ultimately contributing to effective corporate governance and financial strategy in the region.

Makalah ini mengkaji peran kebijakan dividen dalam manajemen keuangan perusahaan dan dampaknya pada hubungan antara perusahaan dan pemegang saham. Fokus pada perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia yang membagikan dividen dari 2019 hingga 2023, studi ini menganalisis bagaimana faktor seperti kepemilikan pengendali, aset yang dapat dijaminkan, likuiditas, profitabilitas, dan pertumbuhan mempengaruhi keputusan dividen. Dengan menggunakan Teori Agensi, penelitian ini menyoroti konflik yang mungkin muncul antara pemegang saham dan manajemen terkait distribusi laba. Analisis ini mencakup 754 perusahaan yang terdaftar selama periode tersebut. Temuan menunjukkan bahwa faktor internal secara signifikan membentuk kebijakan dividen dan mempengaruhi ekspektasi pemegang saham. Studi ini memperdalam pemahaman tentang bagaimana perusahaan menyeimbangkan dividen yang stabil untuk investor dengan laba ditahan untuk pertumbuhan. Ini menawarkan wawasan bagi investor yang mencari pengembalian yang dapat diandalkan dan pembuat kebijakan yang ingin memahami dinamika dividen di pasar berkembang, serta berkontribusi pada tata kelola perusahaan dan strategi keuangan yang efektif di kawasan tersebut.

HOW TO CITE

Laurianto, F. W., & Setyawan, I. R. (2025). Faktor penentu kebijakan dividen di perusahaan non-finansial di Bursa Efek Indonesia (2019-2023). *Jurnal Manajemen Bisnis Dan Kewirausahaan*, 9(2), 342–351. <https://doi.org/10.24912/jmbk.v9i2.33903>

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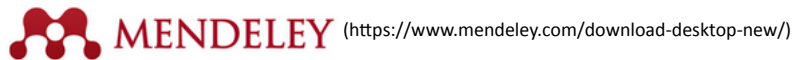
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