

# Analisis pengaruh future earnings changes terhadap dividend changes pada perusahaan yang terdaftar di Bursa Efek Indonesia periode tahun 2010-2014 = The impact of future earnings changes on dividend changes in Indonesia Stock Exchange in period of 2010-2014

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## Abstrak

[Penelitian ini bertujuan untuk menguji secara empiris mengenai hipotesis dividend signalling yakni dengan cara menguji pengaruh future earnings changes terhadap dividend changes. Penelitian ini mencari tahu apakah future earnings dapat digunakan sebagai pemberi signal untuk menentukan keputusan dividend changes. Penelitian dilakukan terhadap 65 perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2010-2014 yang secara rutin membagikan dividen. Data diolah menggunakan analisis regresi OLS, menggunakan data panel yang merupakan gabungan dari data cross-section dan time series. Hasil dari penelitian ini menemukan bahwa future earning changes memiliki pengaruh yang signifikan terhadap dividend changes. Dalam hal ini, future earnings yang sudah diprediksikan oleh manajer perusahaan terbukti dapat mempengaruhi keputusan dividend changes.

.....The objective of this study is to conduct empirical test regarding the dividend signalling hypothesis by examining the impact of future earning changes to dividend changes. This study tests whether the future earning changes could be used as a signal to influence the decision of dividend changes. This study is conducted to 65 companies that are listed in Indonesia Stock Exchange during period of 2010-2014 which consistently pay dividend. The data were running using OLS, using panel data which combination of cross-section and time-series data. The result of this study reveals that the future earnings that has been predicted by firm's manager is proven can impact the decision of dividend changes., The objective of this study is to conduct empirical test regarding the dividend signalling hypothesis by examining the impact of future earning changes to dividend changes. This study tests whether the future earning changes could be used as a signal to influence the decision of dividend changes. This study is conducted to 65 companies that are listed in Indonesia Stock Exchange during period of 2010-2014 which consistently pay dividend. The data were running using OLS, using panel data which combination of cross-section and time-series data. The result of this study reveals that the future earnings that has been predicted by firm's manager is proven can impact the decision of dividend changes.]