

ABSTRACT

This study aims to determine the effect of financial performance and size company to dividend policy with information asymmetry as a variabel intervening in companies indexed in the Jakarta Islamic Index. As for who became problems in this study “How does financial performance and company size affect to dividend policy with information asymmetry as an intervening variable on companies indexed on the Jakarta Islamic Index?”.

In this study, research data was collected by looking for financial data or annual reports on companies listed on the Jakarta Islamic Index from year 2015-2021 through www.idx.com website and website related to data reports finance on those companies. Then in this study, samples were taken as many as 7 companies with a period of 7 years. This research uses a quantitative approach method. The sampling technique used was saturated sampling. The type of data used is secondary. The data analysis technique used in this study are classical assumption test analysis, multiple linear regression and hypothesis testing with the EViews 9 program.

The results of the study show that partially the financial perfomance and firm size had no effect on information asymmetry and information asymmetry had an effect on dividend policy; financial performance had an effect on dividend and firm size had no effect on dividend policy; while using path analysis shows that finansial perfomance is able to mediate dividend policy duet o information asymmetry and company size is unable to mediate dividend policy due to information asymmetry.

Keywords: *Financial Perfomance, Firm Size, Dividend Policy. And Information Aysmmetry*

PEDOMAN TRANSLITERASI ARAB – INDONESIA

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1. Konsonan Tunggal

Huruf A	Nama Latin	Huruf	Keterangan
ا	Alief	-	Tidak dilambangkan
ب	Ba>'	B	-
ت	Ta>'	T	-
ث	S a>'	S	s dengan titik di atasnya
ج	Ji>m	J	-
ح	H{a>'	H{	h dengan titik di bawahnya
خ	Kha>'	Kh	-
د	Da>l	D	-
ذ	Z a>l	Z	z dengan titik di atasnya
ر	Ra>'	R	-
ز	Za>'	Z	-
س	Si>n	S	-
ش	Syi>n	Sy	-
ص	S{a>d	S{	s dengan titik di bawahnya
ض	D{a>d	D{	d dengan titik dibawahnya
ط	T{a>'	T{	t dengan titik di bawahnya