

## **ABSTRACT**

*The objective of this research is to find out the impact of earning per share, cash flow from operating activities (CFO) and free cash flow (FCF) to dividend payout ratio among banking company listed in Indonesia Stock Exchange (IDX). In this research, dependent variable is dividend payout ratio, while the independent variables are earning per share, cash flow from operating activities (CFO) and free cash flow (FCF).*

*This research uses secondary data which are annual reports and financial statements of banking company listed in IDX between 2008 and 2016. This research uses purposive sampling method to select it's same. There are 63 samples selected for the research. The impact of earning per share, cash flow from operating activities (CFO) and free cash flow (FCF) in this research is analyzed using double regression method.*

*The impact of earning per share, cash flow from operating activities (CFO) and free cash flow (FCF) finds that dividend payout ratio has a positive and significant impact to earning per share, cash flow from operating activities (CFO) and free cash flow (FCF) to dividend payout ratio*

*Keywords : earning per share, cash flow, and dividend payout ratio.*