

## **ABSTRACT**

*This research was performed to investigate the influence of dividend per share, ROA, PER, bussiness risk, and interest rate on PPh Saham at non financial company published financial report during period 2007 - 2009 .*

*The sample of this research was selected based on purposive sampling with the following criteria: (1) non financial company published financial report during period 2007 - 2009; and (2) non financial company reported dividend during period 2007 - 2009. The Data was based on publicity Indonesian Capital Market Directory (ICMD) 2010. Sample was acquired 16 of 271 company. Data was analyzed with multi linier regression of ordinary least square and hypotheses was tested using t-statistic and f-statistic at level of significance 5%.*

*Empirical evidence showed that DPS, ROA, and PER had significant influence on PPh Saham of non financial company listed in ISX over period 2007-2009 at level of significance less than 5%.*

*Key Words : dividend per share, ROA, PER, bussiness risk, interest rate, and PPh Saham*