THE RELATIONSHIP BETWEEN FIRM PERFORMANCE AND
DIVIDEND PAYOUT
(With Reference to Listed Hotels and Travel Companies in Colombo Stock Exchange)

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ABSTRACT

This study basically investigates the relationship between the firm performance and dividend payout in selected hotels and travel sector companies listed in Colombo Stock Exchange in Sri Lanka. It also looks at the relationship between Profitability, Ownership Structure, Growth, Size of firms and the dividend payouts. The annual reports for the period 2008-2013 were utilized as the main source of data collection for the 26 sampled firms. The correlation and regression analysis method was employed as a statistical technique for analyzing the data collected. Researcher fined that there is a significant positive association between the performance of firms and the dividend payout of the sampled firms in Sri Lankan hotels and travel sector. The study also revealed that ownership structure has a significant impact of the dividend payout of firms. Furthermore this research can expand for all 19 sectors in Colombo Stock Exchange.

Key Words –Dividend Payout, Hotels and travel sector of CSE, Ownership Structure.