

Pengaruh stock size collateral profit liquid asset dan short term bank loan terhadap corporate trade credit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2008-2012 = Analysis of the effect of stock size collateral profit liquid asset and short term bank loan on corporate trade credit in manufacturing companies listed in Indonesian Stock Exchange period 2008-2012

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh dari stock, size, collateral, profit, liquid asset dan short term bank loan terhadap corporate trade credit. Data yang digunakan dalam penelitian ini bersumber dari laporan keuangan perusahaan manufaktur yang disajikan oleh Bursa Efek Indonesia periode 2008-2012. Penelitian ini menggunakan teknik sampling judgement, dan diperoleh data observasi sebesar 81 perusahaan. Dalam penelitian ini ditemukan bahwa stock berpengaruh positif signifikan terhadap account payable, dan berpengaruh negatif signifikan pada account receivable dan net trade credit. Size berpengaruh positif signifikan pada account receivable dan account payable, sedangkan tidak memiliki pengaruh yang signifikan pada net trade credit. Collateral berpengaruh negatif signifikan terhadap account receivable dan net trade credit, sedangkan tidak ada pengaruh yang signifikan pada account payable. Profit berpengaruh negatif signifikan terhadap account payable, dan tidak ditemukan pengaruh yang signifikan pada account receivable dan net trade credit. Liquid asset ditemukan tidak memiliki pengaruh yang signifikan pada account receivable, account payable, dan net trade credit. Short term bank loan berpengaruh positif signifikan pada account receivable dan net trade credit, serta hubungan yang negatif signifikan terhadap account payable. Stock, size, collateral, profit, liquid asset, dan short term bank loan secara simultan berpengaruh terhadap corporate trade credit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2008-2012.

.....This research aims to analyze the effect of stock, size, collateral, profit, liquid asset, and short term bank loan on corporate trade credit. This research used data derived from financial statement of manufacturing companies provided by Indonesian Stock Exchange in 2008 - 2012 period. The samples obtained by sampling judgement, which is found 81 companies as observation data. As for the result, this study found that stock has positive significant relationship with account payable, and negative significant relationship on both account receivable and net trade credit. Size has positive significant relationship with account receivable and account payable, however it is insignificant related to net trade credit. Collateral has negative significant relationship on both account receivable and net trade credit, and insignificant relationship with account payable. Profit has negative significant relationship with account payable, but insignificant with account receivable and net trade credit. Liquid asset turn to insignificant with all specification (account receivable, account payable, and net trade credit). Short term bank loan has positive significant influence on both account receivable and net trade credit, and negative significant influence with account payable. Stock, size, collateral, profit, liquid assets and short term bank loan simultaneously affect on corporate trade credit in manufacturing companies listed in Indonesia Stock Exchange, period 2008-2012.