

Analisis pengaruh persediaan terhadap trade credit : studi kasus perusahaan manufaktur terdaftar di Bursa Efek Indonesia Periode 2002-2012 = The analysis of inventory influence on trade credit : empirical evidence from manufacturing company listed on Indonesia Stock Exchange within period of 2002-2012

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Abstrak

Penelitian ini meneliti pengaruh persediaan perusahaan terhadap trade credit perusahaan dengan proksi account receivable dan account payable. Observasi dilakukan terhadap 100 perusahaan manufaktur terdaftar di Bursa Efek Indonesia selama kurun waktu 2002-2012. Data yang digunakan merupakan data panel yang bersumber dari Datastream, Eikon dan laporan keuangan perusahaan. Dengan menggunakan model estimasi First Difference Generalized Method of Moment (GMM), didapatkan hasil bahwa persediaan perusahaan memiliki pengaruh negatif terhadap trade credit. Ditemukan pula bahwa pada kasus di Indonesia trade credit berperan sebagai komplemen dari sumber pendanaan bank.

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This research examines the impact of inventory on trade credit. 100 manufacturing firms listed in Indonesia Stock Exchange are observed within period of 2002-2012. By using panel data of firm gathered from Datastream, Eikon and financial report and using First Difference Generalized Method of Moment (GMM) estimation model, research finds that inventory has a negative impact on trade credit. It also discovers that empirical evidence in Indonesia shows that trade credit is complement to financing from bank.