

Pengaruh pengeluaran iklan terhadap nilai perusahaan studi empiris perusahaan manufaktur di Indonesia = The effect of advertising expenditure on firm s value empirical study on manufacturing firms in indonesia

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Abstrak

[ABSTRAK

Penelitian ini bertujuan menguji bagaimana pengaruh pengeluaran iklan terhadap nilai perusahaan. Penelitian ini dilakukan di Indonesia dan mengambil sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada 2006-2011. Tobin's Q digunakan sebagai proksi untuk menghitung nilai perusahaan. Penelitian ini menggunakan metode regresi data panel. Hasil penelitian ini menunjukkan adanya bukti yang signifikan bahwa pengeluaran iklan memiliki pengaruh positif terhadap nilai perusahaan. Hal ini menunjukkan bahwa investor melihat adanya manfaat dari pengeluaran iklan yang tercermin pada nilai perusahaan.

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ABSTRACK

This study investigates the effect of advertising expenditure on firm's value. This study is conducted in Indonesia and uses listed manufacturer firms on Indonesia Stock Exchange between 2006 and 2011 as samples. Tobin's Q is used as a proxy to calculate firm's value. The result provides evidence on the significant positive effect of advertising expenditures on firm's value. This means investors see advertising expenditures as something that will give benefit to the firm which is reflected on current firm's value.

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