

Pengaruh faktor fundamental terhadap struktur hutang dalam industri kelapa sawit di Indonesia dan Malaysia periode 2007-2013 = The effect of fundamental factors on debt structures in palm oil industry in Indonesia and Malaysia in the period of 2007-2013 / Giusti Reza Gumilang

Giusti Reza Gumilang, author

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh size, profitability, tangibility, non-debt tax shield, retained profits, dan liquidity perusahaan terhadap struktur hutang perusahaan yang tercermin dalam total debt, long term debt, dan short term debt. Sampel yang digunakan sebagai objek penelitian ini adalah 32 perusahaan dalam industri kelapa sawit di negara Indonesia dan Malaysia yang terdaftar di dalam bursa masing-masing negara dengan periode penelitian tahun 2007-2013. Data yang digunakan dalam penelitian diperoleh dari software Thomson Eikon Reuters dan diolah dengan software Eviews 7. Hasil regresi menunjukkan bahwa size, profitability, tangibility, non-debt tax shield, dan liquidity memiliki pengaruh signifikan terhadap setidaknya satu dari tiga unsur struktur hutang yang diteliti dalam periode tertentu, sedangkan retained profits tidak menunjukkan pengaruh signifikan terhadap ketiganya di sepanjang periode penelitian; The main purpose of this study is to analyze the effect of firm's size, profitability, tangibility, non-debt tax shield, retained profits, and liquidity to its debt structure reflected on its total debt, long term debt, and short term debt. This study uses 32 Indonesian and Malaysian companies from palm oil industry listed in each country's stock exchange in the period of 2007 to 2013. The data in this study is processed using software Thomson Reuters Eikon and Eviews 7. The result of regression prove that size, profitability, tangibility, non-debt tax shield, and liquidity affects to at least one of the three elements of debt structure that being studied in certain years while retained profits didn't give any significant effect to any of the element of debt structure during the period., The main purpose of this study is to analyze the effect of firm's size, profitability, tangibility, non-debt tax shield, retained profits, and liquidity to its debt structure reflected on its total debt, long term debt, and short term debt. This study uses 32 Indonesian and Malaysian companies from palm oil industry listed in each country's stock exchange in the period of 2007 to 2013. The data in this study is processed using software Thomson Reuters Eikon and Eviews 7. The result of regression prove that size, profitability, tangibility, non-debt tax shield, and liquidity affects to at least one of the three elements of debt structure that being studied in certain years while retained profits didn't give any significant effect to any of the element of debt structure during the period.]