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Analisis speed of adjustment pada perusahaan perusahaan manufaktur yang terdaftar di bursa efek Indonesia = The analysis of speed of adjustment on manufacturing companies listed in Indonesia stock exchange

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menguji seberapa cepat penyesuaian (speed of adjustment) perusahaan-perusahaan manufaktur di Indonesia terhadap leverage dan pengaruh dari karakteristik perusahaan dan kondisi makroekonomi terhadap leverage dengan menggunakan metode multiple regression. Periode penelitian dari Januari 2003 ? Desember 2010.

Hasil pengujian hipotesis dengan uji t-test menyimpulkan hanya variabel growth opportunity berpengaruh signifikan terhadap leverage. Variabel tangibility, profitability, firm size, risk, inflasi, dan growth gross domestic product tidak berpengaruh secara signifikan terhadap leverage.

Hasil penelitian ini juga menunjukkan bahwa perusahaan-perusahaan manufaktur di Indonesia mempunyai speed of adjustment yang cepat untuk mencapai target leverage-nya yaitu selama 1.6045 triwulan.

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ABSTRACT

The purpose of this study is to analyze the speed of adjustment on manufacturing companies in Indonesia towards the leverage and influence of firm characteristics and macroeconomic conditions to the leverage, using multiple regression. The period of this study from January, 2003 to December, 2010.

Result of the t-test hypothesis testing, that only growth opportunity has significant effect to leverage. Tangibility, profitability, firm size, risk, inflation, and the growth of Gross Domestic Product are not effect significantly to leverage.

The results also showed that the manufacturing company in Indonesia has high levels of the speed of adjustment is 1.6045 period; The purpose of this study is to analyze the speed of adjustment on manufacturing

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