

Analisis determinan value of financial flexibility perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2009-2013 = Analysis of determinants of value of financial flexibility in manufacturing companies listed in Indonesia Stock Exchange 2009-2013

I Gede Prema Dipta Adi Sanjaya, author

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Abstrak

[Penelitian ini membahas determinan Value of Financial Flexibility di Indonesia pada periode 2009-2013 dengan pendekatan teoritis Gamba dan Triantis (2008) serta model yang dikembangkan oleh Rapp et al (2014). Sampel yang digunakan dalam penelitian berjumlah 99 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Hasil penelitian ini menunjukkan hal penting terkait determinan Value of Financial Flexibility. Pertama, growth opportunities dan profitabilitas berpengaruh positif terhadap Value of Financial Flexibility walaupun growth opportunities tidak berpengaruh secara signifikan. Kedua, effective cost of holding cash, cost of external financing dan reversibility of capital secara signifikan berpengaruh negatif terhadap Value of Financial Flexibility.

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