

Analisis implikasi perusahaan berbasis syariah dalam struktur modal dan pengaruh struktur modal terhadap kinerja perusahaan = An analysis of the implication of the company in shariah index on corporate capital structure and capital structure influence on firm performance / Yessy Marcella

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menguji dampak perusahaan yang termasuk dalam indeks syariah terhadap struktur modal perusahaan. Pengukuran tingkat leverage menggunakan proksi debt to equity ratio (DER), dan jangka waktu utang dengan proksi short term debt (STD). Kemudian dilihat pengaruhnya pada kinerja perusahaan dengan proksi return on equity (ROE), dan market to book ratio (MBR). Penelitian ini menggunakan data 640 perusahaan non finansial yang terdaftar di Bursa Efek Indonesia (BEI) dan Bursa Malaysia dengan priode tahun 2011 hingga 2014. Model regresi yang digunakan dalam penelitian ini adalah data panel melalui metode OLS Pooled dengan Generalized Least Square (GLS). Penelitian menghasilkan dua kesimpulan yang pertama, jenis perusahaan berbasis syariah merupakan faktor yang dapat mempengaruhi pemilihan struktur modal perusahaan yang kedua pada akhirnya faktor determinan struktur modal ini juga mempengaruhi kinerja perusahaan.

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ABSTRACT

The purpose of this study to examine the impact of the companies include in the index shariah on firm capital structure. Measuring the level of leverage using proxy debt to equity ratio (DER), and short-term debt (STD). Then see the effect on the performance of companies with proxy return on equity (ROE), and market-to-book ratio (MBR). This study uses data 640 non-financial companies listed on the Indonesian Stock Exchange (BEI) and Bursa Malaysia from 2011 to 2014. The regression model in this research is panel data and Pooled OLS method with Generalized Least Square (GLS). There are two conclusions first, of sharia-based company is a factor that can influence the selection of the company's capital structure at the end of this capital structure determinant factors also affect the firm performance;The purpose of this study to examine the impact of the companies include in the index shariah on firm capital structure. Measuring the level of leverage using proxy debt to equity ratio (DER), and short-term debt (STD). Then see the effect on the performance of companies with proxy return on equity (ROE), and market-to-book ratio (MBR). This study uses data 640 non-financial companies listed on the Indonesian Stock Exchange (BEI) and Bursa Malaysia from 2011 to 2014. The regression model in this research is panel data and Pooled OLS method with Generalized Least Square (GLS). There are two conclusions first, of sharia-based company is a factor that can influence the selection of the company's capital structure at the end of this capital structure determinant factors also affect the firm performance, The purpose of this study to examine the impact of the companies include in the index shariah on firm capital structure. Measuring the level of leverage using proxy debt to equity ratio (DER), and short-term debt (STD). Then see the effect on the performance of companies with proxy return on equity (ROE), and market-to-book ratio (MBR). This study uses data 640

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