

Analisis pengaruh kualitas akrual terhadap hutang bank pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2010-2013 = Analysis of effect of accrual quality bank loans to the manufacturing companies listed in Indonesia Stock Exchange period 2010-2013

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Abstrak

[ABSTRAK

Penelitian ini menganalisis pengaruh kualitas akrual untuk akses perusahaan kepada utang bank dalam perusahaan manufaktur. Hasil penelitian menunjukkan hubungan positif antara kualitas akrual dan utang bank, bahkan ketika mengendalikan faktor penentu lain dari utang bank dan untuk kemungkinan endogenitas antara utang bank dan kualitas akrual, yang menunjukkan bahwa presisi tinggi dari pendapatan mengurangi asimetri informasi dengan bank dan akses perusahaan untuk pinjaman bank.

ABSTRACT

This study analyzed the effect of accruals quality access to the company's bank debt in manufacturing companies. The results showed a positive relationship between the quality of accruals and bank debt, even when controlling determinants other than bank debt and for possible endogeneity between bank debt and the quality of accrual, which indicates that the high precision of income reduces information asymmetry with banks and companies access to bank loans.;This study analyzed the effect of accruals quality access to the company's bank debt in manufacturing companies. The results showed a positive relationship between the quality of accruals and bank debt, even when controlling determinants other than bank debt and for possible endogeneity between bank debt and the quality of accrual, which indicates that the high precision of income reduces information asymmetry with banks and companies access to bank loans., This study analyzed the effect of accruals quality access to the company's bank debt in manufacturing companies. The results showed a positive relationship between the quality of accruals and bank debt, even when controlling determinants other than bank debt and for possible endogeneity between bank debt and the quality of accrual, which indicates that the high precision of income reduces information asymmetry with banks and companies access to bank loans.]