

Faktor-faktor yang mempengaruhi kebutuhan modal kerja pada perusahaan manufaktur yang terdaftar di bursa efek indonesia tahun 2010-2014 = The determinants of working capital requirements of manufacturing firm listed on indonesian stock exchange 2010 2014

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Abstrak

ABSTRAK

Nama : Sunanta Wiguna Program Studi : Magister Akuntansi Judul : Faktor-Faktor yang Mempengaruhi Kebutuhan Modal Kerja pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2014. Penelitian ini bertujuan untuk menganalisis pengaruh Cash Conversion Cycle, Operating Cash Flow, Firm Size, Profitability, Leverage, Growth Opportunities, dan Real GDP Growth Rate terhadap kebutuhan modal kerja. Sampel yang digunakan pada penelitian ini sebanyak 85 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2010-2014. Alat analisis yang digunakan pada penelitian ini berupa regresi linier berganda dengan data panel. Hasilnya menunjukkan Cash Conversion Cycle dan Profitability berpengaruh positif, Leverage berpengaruh negatif, sedangkan Operating Cash Flow, Firm Size, Growth Opportunities, dan Real GDP Growth Rate tidak berpengaruh terhadap kebutuhan modal kerja. Kata Kunci: Cash Conversion Cycle; Operating Cash Flow; Firm Size; Profitability; Leverage; Growth Opportunities; Real GDP Growth Rate; Working Capital Requirement.

ABSTRACT

Name : Sunanta Wiguna Program Master of Accounting Title The Determinants of Working Capital Requirements of Manufacturing Firm Listed on Indonesian Stock Exchange 2010 2014. The purpose of this study is to examine the effect of Cash Conversion Cycle, Operating Cash Flow, Firm Size, Profitability, Leverage, Growth Opportunities, and Real GDP Growth Rate on Working Capital Requirement. This research uses 85 firms of manufacture companies that are listed on the Indonesian Stock Exchange since 2010 until 2014. Multiple linear regression and panel data are used as a tool of analysis. The study finds that Cash Conversion Cycle and Profitability have positive effect on Working Capital, Leverage has negative effect on Working Capital, but Operating Cash Flow, Firm Size, Growth Opportunities, and Real GDP Growth Rate have no significant effect on Working Capital. Keywords: Cash Conversion Cycle Operating Cash Flow Firm Size Profitability Leverage Growth Opportunities Real GDP Growth Rate Working Capital Requirement.