

BAB V

KESIMPULAN DAN SARAN

5.1 Kesimpulan

Berdasarkan hasil analisis data dan pembahasan yang telah dijelaskan dalam bab IV, maka kesimpulan yang dapat diambil adalah sebagai berikut:

1. CSR *Intensity* sebagai variabel independen tidak berpengaruh terhadap *trade credit*.
2. Ukuran perusahaan sebagai variabel kontrol berpengaruh negatif terhadap *trade credit*.
3. Profitabilitas sebagai variabel kontrol berpengaruh negatif terhadap *trade credit*.

5.2 Keterbatasan dan Saran

Terdapat keterbatasan yang dialami selama melakukan penelitian ini, masih banyak perusahaan sektor energi yang masih tidak mencantumkan jumlah biaya CSR yang dikeluarkan pada tahun tertentu. Hal ini membuat CSR kurang menggambarkan secara nyata pengaruhnya terhadap *trade credit*.

Berdasarkan nilai koefisien determinasi penelitian bahwa 95,25% masih dipengaruhi oleh faktor lain diluar variabel yang digunakan dalam penelitian ini. Oleh karena itu, disarankan pada peneliti berikutnya untuk menambahkan variabel independen lain yang dapat mempengaruhi *trade credit* seperti ukuran perusahaan, profitabilitas, volatilitas laba, dan *financial distress*.

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LAMPIRAN

Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	196	.00256	.52691	.0768835	.08966814
X1	196	-7.98053	1.07535	-.0189963	.57986202
X2	196	24.99480	32.75780	29.1211699	1.75086015
X3	196	-1.43084	.61635	.0396330	.22494851
Valid N (listwise)	196				

Hasil Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

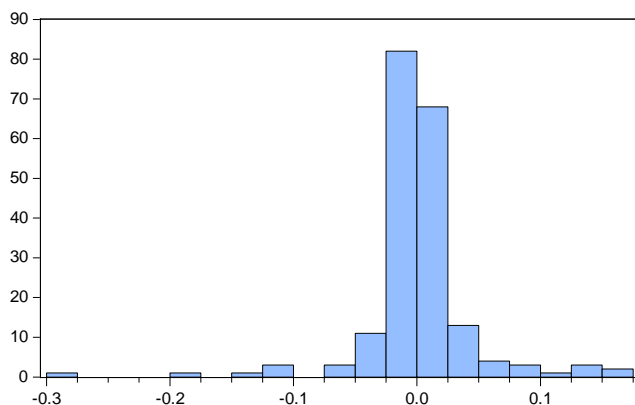
Effects Test	Statistic	d.f.	Prob.
Cross-section F	6.209919	(58,134)	0.0000
Cross-section Chi-square	255.789906	58	0.0000

Hasil Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	14.389669	3	0.0024

Hasil Uji Normalitas



Series: Standardized Residuals
Sample 2019 2022
Observations 196

Mean -1.34e-18
Median -0.000773
Maximum 0.161025
Minimum -0.278944
Std. Dev. 0.044478
Skewness -0.854578
Kurtosis 14.27361

Jarque-Bera 1061.793
Probability 0.000000

Hasil Uji Multikolinearitas

	X1	X2	X3
X1	1	0.07906074906738615	0.03287448423771536
X2	0.07906074906738615	1	0.3079424714890982
X3	0.03287448423771536	0.3079424714890982	1

Hasil Uji Heterokedastisitas

Dependent Variable: RESABS

Method: Panel Least Squares

Date: 06/24/24 Time: 09:05

Sample: 2019 2022

Periods included: 4

Cross-sections included: 59

Total panel (unbalanced) observations: 196

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.273557	0.204987	-1.334507	0.1843
X1	0.001425	0.003244	0.439318	0.6611
X2	0.010200	0.007046	1.447512	0.1501
X3	0.009990	0.013318	0.750145	0.4545

Hasil Uji Autokorelasi

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/24/24 Time: 09:12

Sample: 2019 2022

Periods included: 4

Cross-sections included: 59

Total panel (unbalanced) observations: 196

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.475627	0.155635	3.056047	0.0026
X1	0.002161	0.007498	0.288248	0.7735
X2	-0.013743	0.005372	-2.558381	0.0113
X3	-0.046724	0.026357	-1.772745	0.0779

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.062180	Mean dependent var	0.029992
Adjusted R-squared	0.047526	S.D. dependent var	0.056343
S.E. of regression	0.055023	Sum squared resid	0.581294
F-statistic	4.243358	Durbin-Watson stat	1.405791
Prob(F-statistic)	0.006253		

DAFTAR KODE DAN NAMA PERUSAHAAN

1. Sebelum Purposive Sampling

No	Kode Perusahaan	Nama Perusahaan
1	ABMM	ABM Investama Tbk.
2	ADMR	Adaro Minerals Indonesia Tbk.
3	ADRO	Adaro Energy Indonesia Tbk.
4	AIMS	Akbar Indo Makmur Stimec Tbk.
5	AKRA	AKR Corporindo Tbk.
6	ALII	Ancara Logistics Indonesia Tbk.
7	APEX	Apexindo Pratama Duta Tbk.
8	ARII	Atlas Resources Tbk.
9	ARTI	Ratu Prabu Energi Tbk.
10	BBRM	Pelayaran Nasional Bina Buana Tbk.
11	BESS	Batulicin Nusantara Maritim Tbk.
12	BIPI	Astrindo Nusantara Infrastruktur Tbk.
13	BOSS	Borneo Olah Sarana Sukses Tbk.
14	BSML	Bintang Samudera Mandiri Lines Tbk.
15	BSSR	Baramulti Suksessarana Tbk.
16	BULL	Buana Lintas Lautan Tbk.
17	BUMI	Bumi Resources Tbk.
18	BYAN	Bayan Resources Tbk.
19	CANI	Capitol Nusantara Indonesia Tbk.
20	CBRE	Cakra Buana Resources Energi Tbk.
21	CGAS	Citra Nusantara Gemilang Tbk.
22	CNKO	Exploitasi Energi Indonesia Tbk.
23	COAL	Black Diamond Resources Tbk.
24	CUAN	Petrindo Jaya Kreasi Tbk.
25	DEWA	Darma Henwa Tbk.
26	DOID	Delta Dunia Makmur Tbk.
27	DSSA	Dian Swastatika Sentosa Tbk.
28	DWGL	Dwi Guna Laksana Tbk.
29	ELSA	Elnusa Tbk.
30	ENRG	Energi Mega Persada Tbk.
31	FIRE	Alfa Energi Investama Tbk.
32	GEMS	Golden Energy Mines Tbk.
33	GTBO	Garda Tujuh Buana Tbk
34	GTSI	GTS Internasional Tbk.

35	HILL	Hillcon Tbk.
36	HITS	Humpuss Intermoda Transportasi Tbk.
37	HRUM	Harum Energy Tbk.
38	HUMI	Humpuss Maritim Internasional Tbk.
39	IATA	MNC Energy Investments Tbk.
40	INDY	Indika Energy Tbk.
41	INPS	Indah Prakasa Sentosa Tbk.
42	ITMA	Sumber Energi Andalan Tbk.
43	ITMG	Indo Tambangraya Megah Tbk.
44	JSKY	Sky Energy Indonesia Tbk.
45	KKGI	Resource Alam Indonesia Tbk.
46	KOPI	Mitra Energi Persada Tbk.
47	LEAD	Logindo Samudramakmur Tbk.
48	MAHA	Mandiri Herindo Adiperkasa Tbk.
49	MBAP	Mitrabara Adiperdana Tbk.
50	MBSS	Mitrabahtera Segara Sejati Tbk.
51	MCOL	Prima Andalan Mandiri Tbk.
52	MEDC	Medco Energi Internasional Tbk.
53	MKAP	Multikarya Asia Pasifik Raya Tbk.
54	MTFN	Capitalinc Investment Tbk.
55	MYOH	Samindo Resources Tbk.
56	PGAS	Perusahaan Gas Negara Tbk.
57	PKPK	Perdana Karya Perkasa Tbk
58	PSSI	IMC Pelita Logistik Tbk.
59	PTBA	Bukit Asam Tbk.
60	PTIS	Indo Straits Tbk.
61	PTRO	Petrosea Tbk.
62	RAJA	Rukun Raharja Tbk.
63	RGAS	Kian Santang Muliatama Tbk.
64	RIGS	Rig Tenders Indonesia Tbk.
65	RMKE	RMK Energy Tbk.
66	RMKO	Royaltama Mulia Kontraktorindo Tbk.
67	RUIS	Radiant Utama Interinsco Tbk.
68	SEMA	Semacom Integrated Tbk.
69	SGER	Sumber Global Energy Tbk.
70	SHIP	Sillo Maritime Perdana Tbk.
71	SICO	Sigma Energy Compressindo Tbk.
72	SMMT	Golden Eagle Energy Tbk.

73	SMRU	SMR Utama Tbk.
74	SOCI	Soechi Lines Tbk.
75	SUGI	Sugih Energy Tbk.
76	SUNI	Sunindo Pratama Tbk.
77	SURE	Super Energy Tbk.
78	TAMU	Pelayaran Tamarin Samudra Tbk.
79	TCPI	Transcoal Pacific Tbk.
80	TEBE	Dana Brata Luhur Tbk.
81	TOBA	TBS Energi Utama Tbk.
82	TPMA	Trans Power Marine Tbk.
83	TRAM	Trada Alam Minera Tbk.
84	UNIQ	Ulima Nitra Tbk.
85	WINS	Wintermar Offshore Marine Tbk.
86	WOWS	Ginting Jaya Energi Tbk.

2. Sesudah Purposive Sampling

Kode	Tahun	Y	X1	X2	X3
ABMM	2019	0.108771565	0.012846271	30.10542663	0.004558456
ABMM	2020	0.139775364	0.038707138	30.08788444	-0.045621818
ABMM	2021	0.123410421	0.140782715	30.32515701	0.179592125
ABMM	2022	0.114221831	0.003832878	31.07104877	0.172453951
ADMR	2022	0.017575199	0.001917679	30.63191564	0.260945341
ADRO	2019	0.046489694	0.007130446	32.23856418	0.060273752
ADRO	2020	0.033576868	0.012029049	32.12951004	0.024837947
ADRO	2021	0.035905008	0.023462776	32.31670897	0.135574229
ADRO	2022	0.03090359	0.007333903	32.75779986	0.262571173
AKRA	2019	0.272552747	0.018481255	30.69483467	0.032840196
AKRA	2020	0.16119799	0.020568746	30.55866579	0.051488938
AKRA	2021	0.33038352	0.02267902	30.78838682	0.048280308
AKRA	2022	0.339835847	0.015707242	30.9337824	0.091183423
APEX	2019	0.021580962	-0.001877845	29.57180439	0.040653605
APEX	2020	0.050389573	0.004109443	29.18763985	0.132365734
APEX	2021	0.060780975	-0.008452246	29.26093261	0.01022079
APEX	2022	0.050052161	0.002954643	29.05043539	-0.246191979
ARII	2019	0.076367213	-0.002847709	29.25137699	-0.015213545
ARII	2020	0.050925438	-0.000988739	29.25667057	-0.045468152
ARII	2021	0.057011395	-0.000695056	29.29459542	0.00248464
ARII	2022	0.056424313	0.000677341	29.57854826	0.058109087
ARTI	2019	0.003207721	0.002396215	28.21071066	-0.552848481
ARTI	2020	0.013326064	-0.000308947	27.47198386	-1.122196143

ARTI	2021	0.110340871	-0.000366701	27.17652056	-0.212961775
ARTI	2022	0.107074628	-0.000646118	27.14521067	-0.093868103
BBRM	2020	0.506677602	-0.000601839	26.98646078	-0.300226924
BBRM	2021	0.526913021	-0.000156353	26.89726423	0.020005675
BBRM	2022	0.094706033	0.002083083	27.00551962	0.020357039
BESS	2020	0.032330543	0.009352321	27.15364241	0.082518089
BESS	2021	0.040851299	0.028796305	27.22666741	0.168510563
BESS	2022	0.031268022	0.015275569	27.37311329	0.072375649
BIPI	2019	0.00957252	0.001675545	30.48809092	0.021887069
BIPI	2020	0.008796183	0.000145841	30.57151272	0.020127877
BIPI	2021	0.011116277	0.000580922	30.24128447	0.022965209
BIPI	2022	0.009416354	0.000639899	30.50911596	0.012713699
BSML	2021	0.04467206	0.00580945	26.23945626	0.017597361
BSML	2022	0.106102852	0.026730445	26.32275405	0.05927386
BSSR	2019	0.082988881	0.001495874	28.87950618	0.121539088
BSSR	2020	0.057043199	0.009955926	28.94321096	0.115895163
BSSR	2021	0.0447186	0.019510536	29.45745906	0.471298266
BSSR	2022	0.061427258	0.004785602	29.48234958	0.592582869
BULL	2020	0.019122168	0.000197535	30.08876954	0.045606012
BULL	2021	0.062156278	7.63116E-06	29.78127001	-0.383619117
BULL	2022	0.089380225	2.2252E-05	29.41375161	-0.114902282
BUMI	2019	0.059150527	0.172838402	31.54635775	0.002621987
BUMI	2020	0.064801302	0.20020379	31.50823404	-0.098394638
BUMI	2021	0.040502926	0.38421798	31.73101334	0.052885479
BUMI	2022	0.025160554	0.065360853	31.88131095	0.124032683
BYAN	2019	0.087641011	0.002621549	30.50831063	0.183258157
BYAN	2020	0.038879153	0.007702921	30.75980686	0.212665647
BYAN	2021	0.036197255	0.008574463	31.17852821	0.520175453
BYAN	2022	0.030973799	0.001798345	31.75921967	0.583355606
COAL	2022	0.073026869	0.13504413	27.12546936	0.150698605
DEWA	2019	0.199402686	0.009635872	29.66339761	0.006867791
DEWA	2020	0.13876288	0.004978239	29.67942169	0.002992687
DEWA	2021	0.155762374	0.007829573	29.71668717	0.001938347
DEWA	2022	0.132781161	0.002720729	29.7783609	-0.030521027
DOID	2019	0.071743507	0.016636213	30.42924306	0.017328367
DOID	2020	0.05086457	0.019621867	30.25021419	-0.024050876
DOID	2021	0.154555355	0.049256071	30.78250991	0.000171487
DOID	2022	0.11972038	0.01670809	30.83166131	0.018228591
DSSA	2019	0.054243729	0.014907644	31.60372872	0.019267258
DSSA	2020	0.064323177	0.009673285	31.35507141	-0.019963082
DSSA	2021	0.067905455	0.038337759	31.39224538	0.088149875
DSSA	2022	0.058595775	0.01226615	32.30558986	0.202689259

ELSA	2019	0.1018065	0.107149892	29.54868419	0.052384285
ELSA	2020	0.09058854	0.020916053	29.65426552	0.032935457
ELSA	2021	0.092792159	0.030360414	29.60993171	0.015045494
ELSA	2022	0.076807511	0.069156293	29.80986547	0.042785671
ENRG	2020	0.296486273	0.03164791	25.94580371	0.004978168
ENRG	2021	0.05076143	0.006066084	25.65903915	0.013260153
ENRG	2022	0.070203579	0.016945574	26.27464462	0.026941554
FIRE	2019	0.02604563	0.002389928	27.02084843	0.019400434
FIRE	2020	0.025230091	0.012921863	26.94842221	0.027331009
FIRE	2021	0.054429195	0.006094277	26.92631288	-0.092853729
FIRE	2022	0.095838379	0.023511013	26.62131001	-0.259939092
GEMS	2019	0.218407929	0.018770343	30.01586685	0.085526401
GEMS	2020	0.198007318	0.02067137	30.07136426	0.117800738
GEMS	2021	0.195189831	0.051593654	30.10135097	0.427036028
GEMS	2022	0.22477976	0.011393289	30.50757209	0.61634591
GTBO	2019	0.060039883	0.001210103	27.3634808	-0.072931435
GTBO	2020	0.067462113	-0.014487617	27.39675196	-0.021589533
GTBO	2021	0.085431095	-0.005904439	27.42589062	-0.003750272
GTBO	2022	0.053374976	0.014486749	27.60180565	0.121466783
GTSI	2021	0.035264293	0.001355882	28.23871029	-0.092586474
HITS	2019	0.030524797	0.014885162	28.67260113	0.064470553
HITS	2020	0.051929596	0.025657256	28.77685936	0.032791788
HITS	2021	0.040970792	0.021918064	28.79113826	-0.057740085
HITS	2022	0.045097203	-0.056003933	28.91663228	0.04907478
HRUM	2019	0.040397571	0.067377471	29.48508884	0.045016781
HRUM	2020	0.01007272	0.022987521	29.59453503	0.12089843
HRUM	2021	0.019822779	0.42567129	30.15635835	0.112401867
HRUM	2022	0.016315083	0.022475811	30.69035855	0.296974013
INDY	2019	0.093222494	0.003168998	31.21901975	0.001380589
INDY	2020	0.096005876	0.015550918	31.59003348	-0.02960978
INDY	2021	0.080614883	0.121131742	31.64509799	0.017152103
INDY	2022	0.095314332	0.005168026	31.6183015	0.142124174
INPS	2021	0.014952125	0.005875012	26.7527576	0.075070155
INPS	2022	0.024414533	0.004200862	26.46142178	-0.242530255
ITMG	2021	0.05117033	0.031091181	30.79967946	0.28530721
ITMG	2022	0.054646336	0.002607489	31.35750036	0.454266892
JSKY	2019	0.252393466	0.000385519	27.0186363	0.025813262
JSKY	2020	0.173357045	0.000956589	26.92881785	0.01407807
JSKY	2021	0.073889389	0.002740084	26.68270548	-0.187850317
KKGI	2020	0.043217538	0.034167322	28.05827918	-0.079751145
KKGI	2021	0.088954419	-0.191136406	27.78771296	0.280632412
KKGI	2022	0.109457995	0.009843351	28.61578338	0.229491301

KOPI	2019	0.137343757	-0.005794759	25.72583866	0.045726775
KOPI	2020	0.296486273	0.03164791	25.94580371	0.004978168
KOPI	2021	0.05076143	0.006066084	25.65903915	0.013260153
KOPI	2022	0.070203579	0.016945574	26.27464462	0.026941554
LEAD	2020	0.005842385	-0.003705309	28.320039	-0.019066564
LEAD	2021	0.003682254	-0.020805504	28.29861117	-0.019431615
LEAD	2022	0.009805738	0.042066603	28.35180058	-0.044768228
MBAP	2020	0.031686875	0.013388603	28.57365407	0.150942561
MBAP	2021	0.031238388	0.017085795	28.93386116	0.390214992
MBAP	2022	0.024718095	0.005667181	29.1953974	0.585199711
MBSS	2019	0.022210404	-0.005881982	28.74086096	0.008289199
MBSS	2020	0.039066826	0.003796545	28.64202721	-0.076855313
MBSS	2021	0.021380374	-0.004410804	28.5608522	0.068352131
MBSS	2022	0.023893367	0.00423683	28.83023674	0.121262
MCOL	2021	0.041742414	0.004827639	29.73841959	0.476800133
MCOL	2022	0.030163506	0.001351617	30.078262	0.487737707
MEDC	2019	0.025194954	0.00916728	32.0534569	-0.004160207
MEDC	2020	0.029367526	0.00573289	32.05118834	-0.030047253
MEDC	2021	0.03319889	0.01275102	32.02791598	0.011013727
MEDC	2022	0.027470857	0.006463579	32.3160281	0.079546715
MTFN	2020	0.002555991	0.003735313	31.15262151	0.003114821
MTFN	2021	0.002722428	0.019351686	31.27201095	0.001127262
MTFN	2022	0.00381437	0.004628423	31.1845853	0.00099858
MYOH	2019	0.154281005	0.001302699	28.45260561	0.162930105
MYOH	2020	0.083602167	0.000403053	28.42036821	0.149122045
MYOH	2021	0.083681743	0.000431699	28.48166663	0.164399309
MYOH	2022	0.073569791	0.000811058	28.60280731	0.083197385
PGAS	2019	0.035272872	0.00918623	32.2609033	0.015322158
PGAS	2020	0.028547341	0.007292136	32.29697476	-0.028639262
PGAS	2021	0.022027447	0.011536886	32.30547228	0.048533699
PGAS	2022	0.032831488	0.007775811	32.36002128	0.055781842
PKPK	2022	0.057355321	-0.078751939	24.99480449	-0.410591756
PSSI	2019	0.020891129	0.039479619	28.31945863	0.092798562
PSSI	2020	0.029566878	0.028728924	28.35911077	0.057412529
PSSI	2021	0.050315453	0.072590816	28.46422525	0.155311362
PSSI	2022	0.038656371	0.015099637	28.66826312	0.236026057
PTBA	2019	0.039086979	0.040405609	30.89288179	0.000154816
PTBA	2020	0.028988989	0.032905728	30.81143695	0.000100094
PTBA	2021	0.03516702	0.065943244	31.21797036	0.000222482
PTBA	2022	0.04267751	0.020973941	31.44563429	0.000281738
PTRO	2019	0.109780707	0.006512093	29.66755951	0.056844825
PTRO	2020	0.066580704	0.002566276	29.64203884	0.061353098

PTRO	2021	0.127321976	0.004310934	29.65912431	0.063733256
PTRO	2022	0.198744174	0.005451837	29.86935276	0.06902183
RAJA	2019	0.049717778	0.002163315	28.5506254	0.035121919
RAJA	2020	0.044582087	0.017310492	28.48565521	0.015142534
RAJA	2021	0.031162461	0.041041891	28.885003	0.013831118
RAJA	2022	0.038503636	0.014171652	29.11548916	0.038642304
RMKE	2021	0.086820158	0.00647558	27.96776711	0.141490764
RMKE	2022	0.084509974	0.001997278	28.14792943	0.240982866
RUIS	2019	0.072441098	0.006632009	27.85525	0.026440305
RUIS	2020	0.06215123	0.006023219	27.92752777	0.020475164
RUIS	2021	0.055055263	0.005626242	27.89089818	0.014002991
RUIS	2022	0.056806231	0.007896506	27.86810647	0.015866327
SEMA	2022	0.164136927	0.003493038	26.17540668	0.046058897
SHIP	2019	0.008016199	0.003709865	28.83513193	0.081422306
SHIP	2021	0.003750824	0.012974132	29.16664268	0.063608961
SHIP	2022	0.00294029	0.004192519	29.41722132	0.068860806
SMMT	2019	0.005394462	0.168609945	27.49349701	0.007153094
SMMT	2020	0.026381358	-7.980530802	27.50521548	-0.026521868
SMMT	2021	0.011022119	-0.066694121	27.68137238	0.237683645
SMMT	2022	0.036042446	0.013285082	27.79895025	0.340600427
SMRU	2019	0.037884489	-0.054639712	28.14717492	-0.111776544
SMRU	2020	0.281220297	-0.007600141	26.38836861	-1.116026627
SMRU	2021	0.521226581	-0.004139225	25.83150385	-1.430839164
SMRU	2022	0.519693598	-0.006183975	25.55478192	-0.144252832
SURE	2021	0.030461948	0.013972702	27.62845746	-0.070689737
SURE	2022	0.041981929	-0.027331546	27.59163811	-0.084892417
TAMU	2022	0.011298675	-0.39296014	27.71013904	-0.07503733
TCPI	2019	0.115819641	0.000368716	28.75515007	0.08756651
TCPI	2020	0.08753326	0.000280125	28.6434257	0.020975863
TCPI	2021	0.088852371	0.001222819	28.67739089	0.029704674
TCPI	2022	0.054031345	0.002174038	28.66415898	0.041164553
TEBE	2019	0.025615027	0.053171741	27.52445308	0.051122331
TEBE	2020	0.004195827	0.089681837	27.4495459	-3.02744E-06
TEBE	2021	0.003857221	1.075349198	27.62002176	0.167446594
TEBE	2022	0.003521546	0.067837585	27.89531075	0.251692118
TOBA	2019	0.050498884	0.024092986	29.80880348	0.068929895
TOBA	2020	0.017639549	0.016983867	30.01856914	0.046385768
TOBA	2021	0.035509676	0.012556507	30.13582116	0.07645643
TOBA	2022	0.041738972	0.005353129	30.28005719	0.104394828
TPMA	2019	0.050119315	0.00033112	28.07046826	0.073804731
TPMA	2020	0.036262549	0.000224238	28.01188793	0.02009508
TPMA	2021	0.032766821	0.000500882	27.97906139	0.039889829

TPMA	2022	0.0518566	0.000634799	28.15528838	0.133134142
WINS	2019	0.039463555	-0.019703952	28.86762522	-0.067983223
WINS	2020	0.0401222	-0.016712151	28.76484621	-0.067782208
WINS	2021	0.035109531	-0.041025773	28.6598856	0.000663484
WINS	2022	0.045932203	0.10700127	28.72299782	0.004545339

